

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)
:
Reorganized Debtors. : (Jointly Administered)
:
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AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On June 18, 2010, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via electronic notification, and (ii) upon the party listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Reorganized Debtors' Supplemental Reply to Response of Claimants to Reorganized Debtors' Objections to Proof of Claim Number 10836 and Proofs of Administrative Expense Claim Numbers 17351, 17760, 18332, 18513, 18658, 19080, 19565, and 19568 ("Supplemental Reply Regarding Certain Workers' Compensation Claims") (Docket No. 20252) [a copy of which is attached hereto as Exhibit C]
- 2) Reorganized Debtors' Supplemental Reply to Response of Claimant to Reorganized Debtors' Objection to Proof of Administrative Expense Claim Number 18727 Filed by Alegre, Inc. ("Supplemental Reply Regarding Alegre, Inc. Claim") (Docket No. 20253) [a copy of which is attached hereto as Exhibit D]
- 3) Reorganized Debtors' Supplemental Reply to Response of Claimant to Debtors' Objection to Proof of Claim Number 2578 Filed by the U.S. Department of Health and Human Services ("Supplemental Reply Regarding U.S. Department of Health and Human Services Claim") (Docket No. 20254) [a copy of which is attached hereto as Exhibit E]
- 4) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to (I) Proofs of Claim Numbers 7269, 7658, 9396, 10835, and 12251 and (II) Proof of Administrative Expense Claim Number 19601 ("Notice of Adjournment of Sufficiency Hearing as to Certain Proofs of Claim and Proof of

Administrative Expense Claim") (Docket No. 20255) [a copy of which is attached hereto as Exhibit F]

On June 18, 2010, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight mail:

- 5) Reorganized Debtors' Supplemental Reply to Response of Claimants to Reorganized Debtors' Objections to Proof of Claim Number 10836 and Proofs of Administrative Expense Claim Numbers 17351, 17760, 18332, 18513, 18658, 19080, 19565, and 19568 ("Supplemental Reply Regarding Certain Workers' Compensation Claims") (Docket No. 20252) [a copy of which is attached hereto as Exhibit C]

On June 18, 2010, I caused to be served the document listed below upon the party listed on Exhibit H hereto via overnight mail:

- 6) Reorganized Debtors' Supplemental Reply to Response of Claimant to Reorganized Debtors' Objection to Proof of Administrative Expense Claim Number 18727 Filed by Alegre, Inc. ("Supplemental Reply Regarding Alegre, Inc. Claim") (Docket No. 20253) [a copy of which is attached hereto as Exhibit D]

On June 18, 2010, I caused to be served the document listed below upon the parties listed on Exhibit I hereto via overnight mail:

- 7) Reorganized Debtors' Supplemental Reply to Response of Claimant to Debtors' Objection to Proof of Claim Number 2578 Filed by the U.S. Department of Health and Human Services ("Supplemental Reply Regarding U.S. Department of Health and Human Services Claim") (Docket No. 20254) [a copy of which is attached hereto as Exhibit E]

On June 18, 2010, I caused to be served the document listed below upon the parties listed on Exhibit J hereto via overnight mail:

- 8) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to (I) Proofs of Claim Numbers 7269, 7658, 9396, 10835, and 12251 and (II) Proof of Administrative Expense Claim Number 19601 ("Notice of Adjournment of Sufficiency Hearing as to Certain Proofs of Claim and Proof of Administrative Expense Claim") (Docket No. 20255) [a copy of which is attached hereto as Exhibit F]

Dated: June 23, 2010

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 23rd day of June, 2010, by
Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: /s/ Nancy Santos

Commission Expires: 1/2/14

EXHIBIT A

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EXHIBIT B

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EXHIBIT C

Hearing Date and Time: June 30, 2010 at 10:00 a.m. (prevailing Eastern time)
Supplemental Response Date and Time: June 28, 2010 at 4:00 p.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DPH HOLDINGS CORP., et al. : Case Number 05-44481 (RDD)
:
: (Jointly Administered)
Reorganized Debtors. :
:
----- X

REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSE OF CLAIMANTS
TO REORGANIZED DEBTORS' OBJECTIONS TO PROOF OF CLAIM NUMBER 10836
AND PROOFS OF ADMINISTRATIVE EXPENSE CLAIM NUMBERS 17351,
17760, 18332, 18513, 18658, 19080, 19565, AND 19568

("SUPPLEMENTAL REPLY REGARDING CERTAIN
WORKERS' COMPENSATION CLAIMS")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings Corp., the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Responses Of Claimants To Reorganized Debtors' Objections To Proof Of Claim Number 10836 And Proofs Of Administrative Expense Claim Numbers 17351, 17760, 18332, 18513, 18658, 19080, 19565, And 19568 (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005 (the "Petition Dates"), Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On June 2, 2010, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objections To Proofs Of Claim Numbers 2578, 7269, 7658, 9396, 10835, 10836, 11631, And 12251 And Proofs of Administrative Expense Claim Numbers 17351, 17760, 18332, 18422, 18513, 18658, 18727, 19080, 19565, 19568, 19601, And 19810 (Docket No. 20214) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain

responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Order Pursuant To 11 U.S.C. §§ 105(A) And 503(B) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims, entered October 22, 2009 (Docket No. 18998), and the Eleventh Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered April 5, 2010 (Docket No. 19776), the Reorganized Debtors scheduled a hearing (the "Sufficiency Hearing") on June 30, 2010 at 10:00 a.m. (prevailing Eastern time) in this Court to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by June 28, 2010.

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging a certain proof of claim and certain proofs of administrative expense claims filed against the Debtors in their chapter 11 cases.

C. The Claims Filed Against The Debtors

8. Each of the proofs of claim and proofs of administrative expense claim, as applicable, listed on Exhibit A¹ hereto asserts liabilities on account of workers' compensation related programs (the "Claims"). During the Reorganized Debtors' review of the Claims, the Reorganized Debtors determined that certain Claims (i) assert liabilities or dollar amounts in connection with claims arising prior to October 8, 2005 that are not properly classified as administrative expenses for the purposes of section 503(b)(1) of the Bankruptcy Code; (ii) are duplicative of other Claims; or (iii) provide insufficient information to support a claim. Accordingly, this Court should enter an order disallowing and expunging each of these proofs of claim and proofs of administrative expense claims in its entirety.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

9. The Reorganized Debtors respectfully submit that the Claims fail to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The claimants have not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Reorganized Debtors'

¹ Exhibit A sets forth following information regarding each proof of claim and proof of administrative expense claim: the applicable claim number, the date the claim was filed, the name of the claimant, the applicable omnibus objection, the date of the applicable omnibus objection, the docket number of the claimant's response, the name of the debtor entity against which the claim is asserted, and the bases for the Reorganized Debtors' objections to the Claims.

objections to the Claims should be sustained and each of the Claims should be disallowed and expunged in its entirety.

10. The burden of proof to establish a claim against the Debtors rests on the claimant and, if a proof of claim does not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626, at *15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Int'l., Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

11. For purposes of sufficiency, this Court has determined that the standard of whether a claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007

Transcript") at 52:24-53:1. Wo. Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

12. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Claims

13. Claims Not Entitled To Administrative Priority. Proofs of administrative expense claim numbers 17351, 17760, 18332, 18513, 18658, and 19080 assert claims based on injuries that occurred prior to the Petition Date. Courts have held that claims for workers' compensation claims arise on the date of injury. In re Olga Coal Co., 194 B.R. 741, 746 (Bankr. S.D.N.Y. 1996); See also In re Johns-Manville Corp., 57 Bankr. 680, 690 (Bankr. S.D.N.Y. 1986) (stating that the existence of a claim depends upon "when the acts giving rise to the alleged liability were performed"); Leahy v. Collora (In re Leahy), 170 B.R. 10, 16 (Bankr. D. Me. 1994) (finding that "an employee's right to workers' compensation benefits . . . arises at the time of the compensable injury"); In re Lull Corp., 162 B.R. 234, 241 (Bankr. D. Minn. 1993) (holding that an "employee's right to payment [of benefits], the Debtor's obligation to pay, and [the Fund's] obligation to pay when debtor does not all arise when the employee is injured pre-petition"). Proofs of administrative expense claim numbers 17351, 17760, 18332, 18513, and 18658, on their face, assert injuries that occurred prior to the Petition Date. In addition, the responses filed in connection with the Reorganized Debtors' objections to proofs of administrative expense

claim numbers 17351, 18332, 18513, 18658, and 19080 specifically state that the asserted claims relate to injuries that occurred prior to the petition date. (Docket Nos. 19880, 19885, 19919, 19881, 19882, respectively.) Moreover, the Reorganized Debtors have reviewed their own records, and have confirmed that proofs of administrative expense claims relate to injuries that occurred prior to the Petition Date, as set forth in the table below.

Claim Number	Date of Injury
17351	February 11, 2002
17760	January 8, 2005
18332	August 5, 2002
18513	November 24, 2000
18658	September 27, 2002
19080	June 22, 2005

Such Claims are, therefore, not properly classified as administrative expenses under section 503(b)(1) of the Bankruptcy Code.² As a result, these Claims should be disallowed and expunged.

14. Insufficient Basis For Claims. Proofs of administrative expense claims 19565 and 19568, filed on behalf of Delorise Hooker and Paullion Roby, respectively, provide no factual support for the asserted claims for workers' compensation benefits. Again, the Reorganized Debtors' own investigation regarding these Claims has confirmed that they are without merit. Proof of administrative expense claim 19565 asserts a claim for workers' compensation liabilities that were fully released pursuant to a settlement between the Debtors and Ms. Hooker that was previously approved by the Mississippi Workers' Compensation Commission on February 4, 2009 (MWCC No. 0707193-J-9033-C), a copy of which is attached

² Proofs of claim 7658 and 9396, filed by Mr. Stasik and David Lyons, respectively, assert claims for the same liabilities set forth in the proofs of administrative expense claims. The hearing on these claims has been adjourned, pursuant to a notice filed concurrently herewith, until further noticed for a hearing by the Reorganized Debtors.

hereto as Exhibit B. In addition, the Reorganized Debtors' have determined that Mr. Roby has no outstanding claims for workers' compensation benefits and has failed to provide any evidence of a compensable injury.³ Accordingly, Proofs of administrative expense claims 19565 and 19568 should be disallowed and expunged.

15. Duplicate Claims. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Dennis Dashkovitz filed two Claims asserting liabilities relating to workers' compensation benefits: proofs of claim 10835 and 10836. Both proofs of claim are identical, with the exception that proof of claim 10835 asserts a claim against Delphi Corporation and proof of claim 10836 asserts a claim against Delphi Automotive Systems LLC. Pursuant to article 7.2 of the Modified Plan, however, claims against Delphi Corporation and Delphi Automotive Systems LLC were consolidated into a single class—the Delphi-DAS Debtors—for purposes of making distributions on account of allowed claims. Consequently, Mr. Dashkovitz is not entitled to recover separately on proofs of claim 10835 and 10836, as both the Claims are treated as a single obligation under the Modified Plan. Indeed, in his response to the Debtors' objection to proofs of claim 10835 and 10836 (Docket No. 18900), Mr. Dashkovitz acknowledges that "[i]f there is more than one claim one is not to be there."

16. Accordingly, the Reorganized Debtors request that the Court disallow and expunge proof of claim 10836 as duplicative. If such relief is granted, the Reorganized Debtors will not subsequently object to proof of claim 10835 on the basis that such Claim was asserted against Delphi Corporation rather than Delphi Automotive Systems LLC.

³ Mr. Roby previously filed an application with the Debtors to receive workers' compensation benefits. Mr. Roby's claim was denied for lack of evidence, and he took no action after the claim was denied. The file was closed on August 28, 2009. The Debtors did, however, make one payment on account of Mr. Roby's application for workers' compensation: a \$21.73 copying fee for Mr. Roby's medical records.

17. For the foregoing reasons, the Reorganized Debtors assert that (a) the claimants listed in column C of Exhibit A have not met their burden of proof to establish a claim against the Debtors, (b) the Claims are not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Claims fail to state a claim against the Debtors under Bankruptcy Rule 7012. Because the claimants cannot provide facts or law supporting the Claims, the objections listed in column D of Exhibit A should be sustained as to the Claims, and the Claims should be disallowed and expunged in their entirety.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objections relating to the Claims, (b) disallowing and expunging the Claims in their entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York
June 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

John Wm. Butler, Jr.

John K. Lyons

Ron E. Meisler

155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti

Kayalyn A. Marafioti

Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

Exhibit A

Exhibit A - Workers' Compensation Claims

A	B	C	D	E	F	G	H
Proof Of Claim Number	Date Filed	Claimant	Omnibus Claims Objection	Date Of Omnibus Claims Objection	Docket No. of Response	Debtor Named On Proof Of Claim	Bases for Objection
10836	7/25/2006	DASHKOVITZ DENNIS	Thirty-Fifth Omnibus Claims Objection	8/21/2009	18900	DELPHI AUTOMOTIVE SYSTEMS LLC	Duplicate Claim
17351	7/6/2009	PAULETTE ROBINSON	Forty-Sixth Omnibus Claims Objection	3/19/2010	19880	DELPHI CORPORATION	Not Entitled to Administrative Priority
18332	7/13/2009	JANICE K HATCH	Forty-Sixth Omnibus Claims Objection	3/19/2010	19885	DELPHI CORPORATION	Not Entitled to Administrative Priority
18658	7/14/2009	MARK O ODETTE	Forty-Sixth Omnibus Claims Objection	3/19/2010	19881	DELPHI CORPORATION	Not Entitled to Administrative Priority
19080	7/15/2009	SHEILA REID	Forty-Sixth Omnibus Claims Objection	3/19/2010	19882	DELPHI CORPORATION	Not Entitled to Administrative Priority
17760	7/6/2009	ROBERT STASIK	Forty-Sixth Omnibus Claims Objection	3/19/2010	19918	DELPHI CORPORATION	Not Entitled to Administrative Priority
18513	7/13/2009	JOAN A LYONS EXECTRIX OF DAVID E LYONS	Forty-Sixth Omnibus Claims Objection	3/19/2010	19919	DELPHI CORPORATION	Not Entitled to Administrative Priority
19565	8/13/2009	DELORISE HOOKER	Forty-Sixth Omnibus Claims Objection	3/19/2010	19844	DELPHI AUTOMOTIVE SYSTEMS LLC	Insufficient Basis For Claim
19568	8/13/2009	PAULLION ROBY	Forty-Sixth Omnibus Claims Objection	3/19/2010	19847	DELPHI AUTOMOTIVE SYSTEMS LLC	Insufficient Basis For Claim

Exhibit B

MISSISSIPPI WORKERS' COMPENSATION COMMISSION
MWCC NO. 0707193-J-9033

DELORISE HOOKER

v.

DELPHI PACKARD ELECTRIC SYSTEMS

RECEIVED
CLERK JUN 4 2009

M. W. C. C.
RECEPTIONIST
EMPLOYER/SELF-INSURED

PETITION FOR APPROVAL OF SETTLEMENT

The Claimant, Delorise Hooker, 901 Old Brook Road, Brookhaven, Mississippi, under oath represents to the Commission the following:

1.

On or about April 11, 2007, the Claimant was employed by Delphi Packard Electric Systems, in or around Brookhaven, Mississippi, when, while in the course and scope of her employment as an assembly line worker, she allegedly sustained injuries to her left wrist. At the time of the alleged accident, the Claimant had an average weekly wage of \$318.50 and a weekly compensation rate of \$212.34

2.

All medical reports in the possession of the Employer/Self-Insured have been filed with the Commission and are incorporated by reference. The Claimant is fully aware of the medical opinions of all her treating physicians concerning her medical condition and is fully aware of the consequences of her actions in compromising and settling her claim on the bases set forth in this Petition.

The Employer/Self-Insured disputes the compensability of this claim and the reasonableness and necessity of medical treatment.

On June 5, 2007, Claimant presented to Dr. Wallace W. Weatherly complaining of right elbow and left wrist pain with insidious onset two months earlier. Dr. Weatherly diagnosed Claimant with right elbow lateral epichondylitis and left wrist DeQuervain's tenosynovitis. Dr. Weatherly recommended that Claimant take Aleve and that she use a thumb splint. Dr. Weatherly instructed Claimant to use a tennis elbow strap for her left elbow and to participate in a stretching and strengthening program with a therapist. He also advised Claimant to avoid lifting and to follow up in three weeks. Dr. Weatherly provided Claimant with a work excuse for the day of her visit.

On June 8, 2007, Claimant presented to Dr. Bateman at Delphi Plant Medical, reporting an onset of left wrist and right elbow aching over the past couple of months while working on the line. Claimant reported some improvement in her elbow. Dr. Bateman diagnosed Claimant with resolving right elbow inflammation and left radial wrist inflammation. He recommended that she apply ice after work and heat before work. He also advised Claimant to continue using the splints and taking Advil. In addition, Dr. Bateman discussed the proper reporting procedures for an on-the-job injury. He anticipated that Claimant would continue to improve and that her condition would resolve. He instructed her to follow up as needed.

On June 19, 2007, Claimant reported to Plant Medical alleging that she could not work on the line and could not lift the pallet because of wrist pain. Claimant stated she had been working in reclamation for three to four weeks but had been excessed out for the day to UH. Claimant contended she could not do the UH job. Kaiser determined that Claimant was under no work restrictions from any doctor; nevertheless, Kaiser decided Claimant should leave work to treat with her personal physician. Kaiser instructed Claimant to obtain written restrictions regarding her left wrist and to present such restrictions to the Plant Medical Department on the next day.

Thereafter, Dr. Weatherly provided work restrictions for Claimant dated June 19, 2007, instructing her not to lift over five pounds and not to lift away from the body. These restrictions were to remain in effect until Claimant's return appointment on June 26, 2007.

Claimant continued to complain of soreness and tenderness in her wrist during the follow-up visit with Dr. Weatherly on June 26, 2007. Nevertheless, Claimant did not want any injections or surgeries to treat her condition. Dr. Weatherly told Claimant to decide about pursuing one of those treatment options and to return once she had done so. Dr. Weatherly also released Claimant to return to work full duty.

3.

Employer/Self-Insured denies that Claimant incurred a compensable injury and the Employer/Self-Insured has paid no benefits or expenses to or on behalf of Claimant as a result of the alleged work-related injury. In the event of approval of this settlement and subject to the terms set forth below, the Claimant, and not the Employer/Self-Insured, will be responsible for any and all medical and related expenses related to the alleged injury occurring on April 11, 2007.

4.

The Claimant represents that she has some degree of permanent disability and loss of wage earning capacity as a result of the alleged work-related injury, but that her claim of a compensable injury and claim of permanent disability and loss of wage-earning capacity are denied and disputed by the Employer/Self-Insured in good faith, and that, in any event, the extent of her permanent disability and loss of wage-earning capacity, if any, resulting from said alleged accidental injury is not susceptible of exact determination as to the extent thereof. Negotiations have been had for a compromise settlement of all claims regarding workers' compensation benefits and the Claimant has

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agreed to accept and the Employer/Self-Insured has indicated a willingness to pay to the Claimant as a compromise settlement of any and all claims and demands for disability and compensation benefits, medical or related expenses, or any other expenses or claim for workers' compensation benefits, whether under the Mississippi Workers' Compensation law, the total sum of \$14,000.00. In consideration of this amount, the Claimant agrees to release any and all claims for workers' compensation benefits. The Claimant fully recognizes her susceptibility to future injury, additional future medical expense, and further deterioration of her physical and vocational condition.

5.

The Claimant represents that it would be in her best interest that the compromise settlement, as herein proposed, be approved and concluded as stated above, it being understood and provided that the payment of said sum will be received in full compromise settlement of any and all claims and demands for workers' compensation benefits whatsoever on account of any injuries, accidental injuries, or occupational diseases heretofore sustained by the Claimant while in the employ of the Employer and in full settlement, compromise, and satisfaction of any and all claims for workers' compensation benefits of any nature whatsoever allegedly due under the Workers' Compensation law, including but not limited to claims for medical expenses and other items of expense.

6.

The Claimant represents that she is not presently eligible for and/or receiving Social Security disability benefits. The Claimant further represents that she has received neither Medicaid nor Medicare benefits and that no such benefits have been paid on her behalf. In any event, Claimant represents that any Medicare or Medicaid benefits which may have been paid on her behalf did not relate to the physical condition at issue in this case. She also warrants she has made no assignment of any benefits, claims, or rights of subrogation regarding any hospital, doctor, medical, travel,

prescription, or related bills or expenses against the Employer/Self-Insured by operation of law or otherwise, and warrants that any other treatments she has received are not related to the injury, accidental injuries, or conditions allegedly arising out of and in the course and scope of her employment. The Claimant, in the event of approval of this settlement herein proposed, shall defend and indemnify the Employer/Self-Insured against any claim, suit, demand, or complaint which relates to or concerns the aforesaid alleged accident.

AND NOW CLAIMANT RESPECTFULLY PRAYS:

That this, her Petition, be received and filed and immediate hearing be held thereon; that the matters represented be investigated by the Commission; that an order be entered adjudging that there is a genuine and bona fide dispute as to compensability and permanent disability or loss of wage-earning capacity as a result of the aforesaid alleged accidental injury or occupational disease allegedly arising out of and in the course of her employment and that, in any event, the extent of her permanent disability or loss of wage-earning capacity, if any, is not susceptible of exact determination as to the extent thereof; and that it would be in the best interest of the Claimant that a compromise settlement be made on the basis herein above set out. The Claimant further prays that she be authorized to accept from the Employer/Self-Insured the aforementioned sum in full settlement and satisfaction of any and all claims for workers' compensation benefits, of any nature whatsoever, whether or not such claims are known or unknown or have already accrued, or demand for the alleged accidental injury or occupational disease of which the Claimant complained, and that the Employer/Self-Insured be authorized to pay said amount in full settlement, satisfaction and discharge of any and all responsibilities of the Employer/Self-Insured for workers' compensation benefits. The Claimant further prays that upon receipt of the aforesaid sum, the Claimant be

authorized to execute and deliver such full and final release, discharge and acquittance as may be required by the Employer/Self-Insured evidencing its full release, acquittance and discharge of any and all liability for workers' compensation benefits under the Mississippi Workers' Compensation Law for or on account of any claims or demands which the Claimant may now or hereafter have against the Employer/Self-Insured, its individual carriers, agents, employers, successors, assigns, parents, subsidiaries or related companies or organizations arising under the Mississippi Workers' Compensation Law. The Claimant further prays that he be authorized to pay Darryl M. Gibbs, her attorney, an amount equal to \$3,500.00 out of the proceeds of said settlement for valuable legal services rendered.

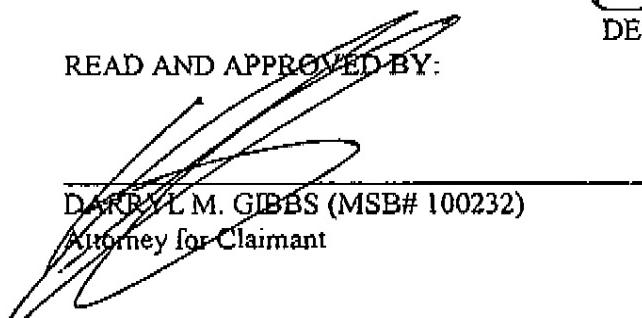
And the Claimant prays for such other and further relief as may be proper in the premises.

Respectfully submitted,



DELORISE HOOKER

READ AND APPROVED BY:



DARRYL M. GIBBS (MSB# 100232)
Attorney for Claimant

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RECEIVED
FEB 04 2009

M. W. C. C.
RECEPTIONIST

STATE OF MISSISSIPPI
COUNTY OF Hinds

Personally appeared before me, the undersigned authority in and for the jurisdiction aforesaid, the within named **DELORISE HOOKER** who, being by me first duly sworn, stated under oath that the matters and things set forth in the above and foregoing Petition are true and correct as therein stated.

Deloris Hooker

DELORISE HOOKER

SWORN TO AND SUBSCRIBED BEFORE ME, the 4th day of February 2009.

J. Wheeler

NOTARY PUBLIC



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FEB 04 2009
M. W. C. C.
RECEPTIONIST

JOINDER

The Employer/Self-Insured joins in the Petition for approval of the settlement as proper under the Mississippi Workers' Compensation Law, but otherwise disputes the Claimant's allegations concerning the existence of the alleged injury and disability and the existence and extent of alleged loss of wage-earning capacity.


ANDREW D. SWEAT, (MSB# 8100)
JENNIFER H. SCOTT, (MSB# 101553)
ATTORNEYS FOR EMPLOYER/SELF-INSURED

Andrew D. Sweat, Esq.
Jennifer H. Scott, Esq.
WISE CARTER CHILD & CARAWAY, P.A.
P. O. Box 651
Jackson, MS 39205-0651
Telephone: (601) 968-5500

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FEB 04 2009
M. W. C. C.
RECEPTIONIST

MISSISSIPPI WORKERS' COMPENSATION COMMISSION
MWCC NO. 0707193-J-9033-C

DELORISE HOOKER

CLAIMANT

v.

DELPHI PACKARD ELECTRIC SYSTEMS

EMPLOYER/SELF-INSURED

ORDER APPROVING SETTLEMENT

This cause came on this day for hearing before the Mississippi Workers' Compensation Commission at its offices in Jackson, Mississippi, on the sworn Petition of the Claimant, Delories Hooker, seeking authority for and approval of a compromise settlement as set out in the Petition. The Petition was joined by Employer/Self-Insured, Delphi Packard Electric Systems, as proper under the Mississippi Workers' Compensation Law.

The Commission has examined the Petition and the lump sum compromise settlement proposed therein and has received evidence concerning same. The Commission finds that the Claimant is fully aware of the medical opinions of each of her treating physicians as well as the consequences of her actions in compromising and settling her claim on the bases set forth in the Petition. The Commission finds that Claimant is represented by Darryl M. Gibbs and that Claimant and her attorney are fully advised in the premises and are of the opinion that the lump sum compromise settlement is just, fair, and proper; and that the prayer of the Petition should be granted.

The Commission finds that the Claimant and Employer/Self-Insured have a bona fide dispute and disagreement as to the compensability of Claimant's alleged injury and/or the extent of loss of wage earning capacity or permanent disability, if any, suffered by the Claimant as a result of the alleged accidental injuries set out in the Petition, and finds that the extent of permanent disability,

if any, is not susceptible of proof as to the exact extent thereof, and that the case is a proper one for disposition under the provisions of the Mississippi Workers' Compensation Law.

IT IS, THEREFORE, ORDERED, that said compromise settlement proposed in the Petition should be, and the same is hereby approved as being for the best interest of the Claimant.

IT IS FURTHER ORDERED that upon payment of the total sum of Fourteen Thousand and 00/100 Dollars (\$14,000.00) to the Claimant, the Employer/Self-Insured stands discharged of any other or further liability to the Claimant, including, but not limited to, liability for any and all accidental injuries or occupational injuries or diseases, whether mental or physical, heretofore sustained by Claimant while in the employ of the Employer and of the effects thereof and the Employer/Self-Insured shall further stand discharged for liability for any and all medical or other related expenses associated therewith, and the Claimant is hereby authorized and empowered to execute such release as the Employer/Self-Insured may require to evidence the complete release, acquittance and discharge herein of any liability of the Employer/Self-Insured under the Mississippi Workers' Compensation Law. The Claimant is authorized to pay to Darryl M. Gibbs, her attorney, an amount equal to \$3,500.00 out of the proceeds of the settlement. This settlement amount represents payment for a disputed compromise compensability, disability, and future medical claim, and upon payment of this lump sum amount, which is considered to be for the rest of the Claimant's life, the Claimant shall not be entitled to any further medical benefits or compensation, past, present or future, as a result of the alleged injuries sustained by the Claimant on or about April 11, 2007, while employed by Delphi Packard Electric Systems.

IT IS FURTHER ORDERED that this claim is hereby dismissed with prejudice.

FEB 04 2009

SO ORDERED on _____

MISSISSIPPI WORKERS' COMPENSATION
COMMISSION

LILES WILLIAMS

John R. Junkin CO

JOHN R. JUNKIN, II

Augustus L. Collins

AUGUSTUS L. COLLINS

MWCC NO. 0707193-J-9033-C

ATTEST:

Phyllis C. Clark

PHYLLIS C. CLARK, SECRETARY

READ AND APPROVED:

ASAC
ANDREW D. SWEAT (MSB# 8100)
JENNIFER H. SCOTT (MSB# 101553)
Attorneys for Employer/Self-Insured

DARKYL M. GIBBS
DARKYL M. GIBBS (MSB# 100232)
Attorney for Claimant

20090226021822

ABSOLUTE RELEASE

KNOW ALL PERSONS BY THESE PRESENTS: That I, **DELORISE HOOKER**, for and in consideration of the total sum of **FOURTEEN THOUSAND AND 00/100 DOLLARS** (\$14,000.00) cash in hand paid, the receipt and sufficiency of which are hereby acknowledged, do hereby fully, completely and finally release, discharge and acquit, individually and severally, **DELPHI PACKARD ELECTRIC SYSTEMS**, and each of its individual or joint employees, servants, successors, assigns, employers, insurers, statutory employers and employees, contractors, agents, attorneys, owners, subsidiaries, parent or related companies or entities from any and all actions, causes of action, claims or demands under the Mississippi Workers' Compensation Law arising out of the undersigned's alleged work accident of April 11, 2007, including but not limited to claims for medical expenses and other items of expense allegedly due under that law which arose as a result of any and all injuries, accidental injuries, or occupational diseases heretofore or hereafter allegedly sustained by the undersigned while in the employ of **DELPHI PACKARD ELECTRIC SYSTEMS**, including but not limited to, any claim, demand, action or cause of action, whether liquidated or unliquidated or whether for injuries, damages, or otherwise, which has accrued or may at any time in the future accrue to the undersigned as the result of the undersigned's alleged work accident of April 11, 2007, even though such should be found to be causally related to any injuries, accidental injuries or occupational diseases, heretofore sustained by the undersigned while in the employ of **DELPHI PACKARD ELECTRIC SYSTEMS**.

It is expressly understood and agreed that the payment of the aforesaid sum is not intended to be nor shall it be construed as any admission of liability for any damage, whether actual or punitive, loss, illness, or injury which has heretofore or which may hereafter be sustained by the undersigned arising out of the undersigned's alleged work accident of April 11, 2007. It is expressly understood that Employer/Self-Insured denies that Claimant incurred a compensable injury and that payment of this sum is not intended to be nor shall it be construed to be an admission that Claimant's alleged injury was compensable under workers' compensation law. It is expressly understood that in determining this sum it has been taken into consideration the fact that serious or unexpected consequences might result from any injuries or illnesses, known or unknown, which may be related to this employment and it is, therefore, specifically agreed that this release shall be a complete bar to all workers' compensation claims for losses, injuries or damages of any nature whatsoever and/or which may at any time in the future result from any injuries, accidental injuries or occupational diseases heretofore sustained by the undersigned as the result of or arising out of the undersigned's alleged work accident of April 11, 2007, while in the employ of **DELPHI PACKARD ELECTRIC SYSTEMS**. Claimant agrees and acknowledges that she will not seek extended disability benefits from Employer/Self-Insured. Claimant further agrees and acknowledges that she does not intend to seek employment with Employer at any time in the future. Claimant understands and agrees that the parties negotiated this settlement accounting for and relying on Claimant's voluntary waiver of her right to any additional sickness and accident benefits and/or extended disability benefits and on Claimant's voluntary agreement not to apply for re-employment.

Absolute Release
Page 1 of 3

 (Delorise Hooker)
Initial

The undersigned covenants and agrees that she has received neither Medicaid nor Medicare benefits as a result of any injuries, accidental injuries or occupational diseases heretofore sustained while in the course and scope of her employment with **DELPHI PACKARD ELECTRIC SYSTEMS**, and she further represents that any medical or related treatment heretofore or hereafter had by the undersigned which has been or may be paid for by Medicaid or Medicare benefits does not relate in any way to any injuries, accidental injuries or occupational diseases sustained in the course and scope of his employment with **DELPHI PACKARD ELECTRIC SYSTEMS**. The undersigned also represents that he does not receive Social Security disability benefits.

For the same consideration aforesaid, the undersigned covenants and agrees to defend, indemnify and save harmless the parties hereinabove released from any expense whatsoever relating to any demand, claim, suit or complaint which may at any time be brought or made against the parties hereinabove released relative in any way whatsoever to any injuries or diseases arising out of the undersigned's alleged April 11, 2007, work accident while the undersigned was in the employ of **DELPHI PACKARD ELECTRIC SYSTEMS**, including but not limited to any demands for reimbursement made by the Division of Medicaid or Medicare, its successors or assigns or by any provider of medical treatment or supplies.

It is understood that this is a full, complete and final release, discharge and acquittal of the parties hereinabove specified as being released, and the aforesaid consideration is the only consideration paid or to be paid in settlement of the undersigned's workers' compensation claim of April 11, 2007. The undersigned further warrants that she has made no assignment of any right or asserted right against the parties herein released.

And since the purpose of this settlement is to end this matter forever, the undersigned agrees, covenants and warrants that should it develop that there are any errors or mistakes, whether legal or factual and whether mutual or unilateral, which cause this Absolute Release to be defective or which cause the release of payors to be defective or less than full and complete, then the undersigned will execute any and all instruments and do any and all things necessary to effectuate a full, final and complete release of the payors.

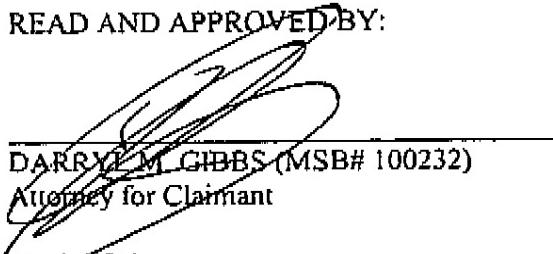
This the 4th day of February, 2009.



DELORISE HOOKER

20090226021822

READ AND APPROVED BY:



DARRYL M. GIBBS (MSB# 100232)

Attorney for Claimant

Absolute Release
Page 2 of 3



(Delorise Hooker)
Initial

STATE OF MISSISSIPPI
COUNTY OF Hinds

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named **DELORISE HOOKER**, Claimant, who acknowledges that She signed and delivered the foregoing Absolute Release on this date for the purposes therein stated.

Delorise Hooker
DELORISE HOOKER

SWORN TO AND SUBSCRIBED BEFORE ME, this the 4th day of February 2009.

J. Wheeler
NOTARY PUBLIC



0690226021822

Absolute Release
Page 3 of 3

DH (Delorise Hooker)
Initial

EXHIBIT D

Hearing Date and Time: June 30, 2010 at 10:00 a.m. (prevailing Eastern time)
Supplemental Response Date and Time: June 28, 2010 at 4:00 p.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
155 North Wacker Drive
Chicago, Illinois 60606
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
:
In re : Chapter 11
:
DPH HOLDINGS CORP., et al., : Case Number 05-44481 (RDD)
:
: (Jointly Administered)
Reorganized Debtors. :
:
----- X

REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSE OF
CLAIMANT TO REORGANIZED DEBTORS' OBJECTION TO PROOF OF
ADMINISTRATIVE EXPENSE CLAIM NUMBER 18727 FILED BY ALEGRE, INC.

("SUPPLEMENTAL REPLY REGARDING
ALEGRE, INC. CLAIM")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings Corp., the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Response Of Claimant To Reorganized Debtors' Objection To Proof of Administrative Expense Claim Number 18727 Filed By Alegre, Inc. (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation ("Delphi") and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On June 2, 2010, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Reorganized Debtors' Objection To Proofs Of Claim Numbers 2578, 7269, 7658, 9396, 10835, 10836, 11631, And 12251 And Proofs Of Administrative Expense Claim Numbers 17351, 17760, 18332, 18422, 18513, 18658, 18727, 19080, 19565, 19568, 19601, And 19810 (Docket No. 20214) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors filed the Sufficiency Hearing Notice and are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to,

compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims, entered October 22, 2009 (Docket No. 18998), and the Eleventh Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered April 5, 2010 (Docket No. 19776), the Reorganized Debtors scheduled a hearing (the "Sufficiency Hearing") on June 30, 2010 at 10:00 a.m. (prevailing Eastern time) in this Court to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by June 28, 2010.

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging proof of administrative expense claim number 18727 because it asserts an administrative expense claim for certain prepetition reclamation claims.

C. The Claim Filed Against The Debtors

8. During their review of administrative expense claims the Reorganized Debtors determined that a certain administrative expense claim attempts to assert an administrative expense for prepetition reclamation claims which have already been allowed as a general unsecured non-priority claim. Accordingly, this Court should enter an order disallowing and expunging the administrative expense claim in its entirety.

9. On July 9, 2009, Alegre, Inc. ("Alegre" or the "Claimant") filed proof of administrative expense claim number 18727 (the "Claim") asserting an administrative claim in the amount of \$190,941.72 against Delphi stemming from alleged liabilities for goods sold.

10. The Reorganized Debtors' Objections To The Claims. On January 22, 2010, the Reorganized Debtors objected to the Claim pursuant to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (Docket No. 19356) (the "Forty-Third Omnibus Claims Objection") on the grounds that such claim was not reflected on the Reorganized Debtors' books and records.

11. Response To The Reorganized Debtors' Objection. On February 18, 2010, the Claimant filed the Response of Alegre, Inc. To The Debtors' Forty-Third Omnibus Claims Objection (Docket No. 19502), in which Alegre asserts that it is still owed \$172,941.71 in connection with the Claim and will provide support for its position that it is entitled to administrative priority (the "Response").

12. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Reorganized Debtors' objection to the Claim was adjourned to a future date. On June 2, 2010, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the Claim, among other proofs of claim and administrative expense claims, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

13. The Reorganized Debtors respectfully submit that the Claim fails to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The Claimant has not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Reorganized Debtors' objection to the Claim should be sustained and the Claim should be disallowed and expunged in its entirety.

14. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim does not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626, at *15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal

liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Int'l., Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

15. For purposes of sufficiency, this Court has determined that the standard of whether a claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

16. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule

3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Claim

17. On July 28, 2006, the Claimant filed proof of claim number 12193 ("Claim 12193"), which asserted (i) a priority claim in the amount of \$190,941.71¹ against Delphi Automotive Systems LLC ("DAS LLC") and (ii) a general unsecured claim in the amount of \$2,382,040.18 against DAS LLC. Claim 12193 was modified to (i) a priority claim in the amount of \$20,154.39 against DAS LLC and (ii) a general unsecured non-priority claim in the amount of \$2,191,098.47 against DAS LLC pursuant to this Court's Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order Identified In Twenty-Fourth Omnibus Claims Objection (Docket No. 12363) (the "Twenty-Fourth Omnibus Claims Objection Order," relevant portions attached hereto as Exhibit A).

18. Moreover, Alegre attached a summary to Claim 12193, in which it asserts that its reclamation claim in the amount of \$190,941.72, which was modified to the amount of \$20,154.39 pursuant to the Twenty-Fourth Omnibus Claims Objection Order (the "Reclamation Claim"), is entitled to administrative expense priority. However, pursuant to this Court's Order Under 11 U.S.C. § 546(c) And Amended Reclamation Procedures Order Classifying Reclamation Claims As General Unsecured Nonpriority Claims For All Purposes (Docket No. 18312) (the "Order Determining Reclamation Claims" attached hereto as Exhibit B), the

¹ This is the same amount that is asserted in proof of administrative expense claim number 18727.

Reclamation Claim was reclassified as a general unsecured non-priority claim. Proof of administrative expense claim number 18727 asserts the full \$190,941.72 in an attempt to gain administrative expense priority for the Reclamation Claim that has already been (i) modified in amount pursuant to this Court's Twenty-Fourth Omnibus Claims Objection Order and (ii) reclassified pursuant to this Court's Order Determining Reclamation Claims.

19. Accordingly, the Reorganized Debtors assert that (a) Alegre has not met its burden of proof to establish a claim against in Reorganized Debtors, (b) administrative expense claim numbers 18727 is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Claim fails to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because Alegre cannot provide facts or law supporting the Claim, the Forty-Third Omnibus Claims Objection should be sustained as to administrative expense claim number 18727, and the Claim should be disallowed and expunged in its entirety.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objection with respect to proof of administrative expense claim number 18727, (b) disallowing and expunging proof of administrative expense claim number 18727 in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York
June 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

John Wm. Butler, Jr.

John K. Lyons

Ron E. Meisler

155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti

Kayalyn A. Marafioti

Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

Exhibit A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al., :
Debtors. : (Jointly Administered)
:
-----x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING
AND EXPUNGING (A) DUPLICATE OR AMENDED CLAIMS, (B) CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS, AND (D)
CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS ASSERTING
RECLAMATION, AND CLAIM SUBJECT TO MODIFICATION THAT IS SUBJECT TO
PRIOR ORDER IDENTIFIED IN TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION

("TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b)
And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected
On Debtors Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification,
Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To
Prior Order, dated December 21, 2007 (the "Twenty-Fourth Omnibus Claims Objection"),¹ of
Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-
in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of
the hearing held on the Twenty-Fourth Omnibus Claims Objection; and after due deliberation
thereon; and good and sufficient cause appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Twenty-Fourth Omnibus Claims Objection.



IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D-1, D-2, and D-3 hereto was properly and timely served with a copy of the Twenty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Fourth Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Fourth Omnibus Claims Objection. No other or further notice of the Twenty-Fourth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Fourth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Fourth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Fourth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

D. The Claims listed on Exhibit B hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

E. The Claims listed on Exhibit C hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").

F. The Claims listed on Exhibit D-1 hereto (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

G. The Claims listed on Exhibit D-2 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtors, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

H. The Claim listed on Exhibit D-3 hereto was modified pursuant to a prior order and states the incorrect amount (the "Claim Subject To Modification That Is Subject To Prior Order").

I. The relief requested in the Twenty-Fourth Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Each Claim identified on Exhibit A hereto as the "Surviving Claim" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.
2. Each Books And Records Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.
3. Each Untimely Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.
4. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-1 hereto shall be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-1 hereto, subject to the Debtors' right to further object to each such Claim Subject To Modification. The Claims Subject To Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.
5. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-2 shall be entitled to (a) recover for any

Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit D-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-2 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

6. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit D-3 hereto shall not be entitled to (a) recover for the Claim Subject To Modification That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert the Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-3 hereto, subject to the Debtors' right to further object to the Claim Subject To Modification That Is Subject To Prior Order. The Claim Subject To Modification That Is Subject To Prior Order shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

7. For clarity, Exhibit F hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits D-1, D-2, and D-3 and Exhibit G sets forth each of the Claims referenced on Exhibits A, B, C, D-1, D-2,

and D-3 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

8. With respect to each Claim for which a Response to the Twenty-Fourth Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits E-1, E-2, E-3, and E-4 hereto, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

9. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Fourth Omnibus Claims Objection.

10. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

11. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Fourth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

12. Each of the objections by the Debtors to each Claim addressed in the Twenty-Fourth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D-1, D-2, D-3, E-1, E-2, E-3, and E-4 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Fourth Omnibus Claims Objection. Any stay of this order shall apply

only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

13. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

14. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Fourth Omnibus Claims Objection.

Dated: New York, New York
January 25, 2008

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED				
Claim: 11413 Date Filed: 07/27/2006 Docketed Total: \$617,679.20 Filing Creditor Name and Address: ACCURATE THREADED FASTENERS INC AT&T INC SACHNOFF & WEAVER LTD 10 SWACKER DR CHICAGO, IL 60606-7507	Claim Holder Name and Address ACCURATE THREADED FASTENERS INC AT&T INC SACHNOFF & WEAVER LTD 10 SWACKER DR CHICAGO, IL 60606-7507 Case Number* 05-44640	Docketed Total: \$617,679.20	Unsecured \$617,679.20	Priority \$617,679.20	Secured \$617,679.20	Modified Total: \$71,376.60 Unsecured \$478,623.40
Claim: 11099 Date Filed: 07/26/2006 Docketed Total: \$173,734.07 Filing Creditor Name and Address: AFFINIA CANADA CORP FFI ATTN CMENDELTIAN C/O AFFINIA GROUP INC 1101 TECHNOLOGY DR NO 100 ANN ARBOR, MI 48108	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 Case Number* 05-44640	Docketed Total: \$173,734.07	Unsecured \$173,734.07	Priority \$173,734.07	Secured \$0.00	Modified Total: \$44,511.79 Unsecured \$34,511.79
Claim: 12193 Date Filed: 07/28/2006 Docketed Total: \$2,382,040.18 Filing Creditor Name and Address: ALEGRE INC 3103 W TECH RD MIAMISBURG, OH 45342 Case Number* 05-44640	Claim Holder Name and Address ALEGRE INC 3103 W TECH RD MIAMISBURG, OH 45342 Case Number* 05-44640	Docketed Total: \$2,382,040.18	Unsecured \$190,941.72	Priority \$190,941.72	Secured \$2,191,098.46	Modified Total: \$351,963.62 Unsecured \$351,809.23
						\$20,154.39 \$331,809.23

*See Exhibit F for a listing of debtor entities by case number.

Exhibit B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- x

**ORDER UNDER 11 U.S.C. § 546(c) AND AMENDED RECLAMATION
PROCEDURES ORDER CLASSIFYING RECLAMATION CLAIMS AS
GENERAL UNSECURED NONPRIORITY CLAIMS FOR ALL PURPOSES**

("ORDER DETERMINING RECLAMATION CLAIMS")

Upon the expedited motion, dated June 5, 2009 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order pursuant to 11 U.S.C. § 546 and the Second Amended And Restated Final Order Under 11 U.S.C. §§ 362, 503, And 546 And Fed. R. Bankr. P. 9019 Establishing Procedures For Treatment Of Reclamation Claims (Docket No. 10409) classifying reclamation claims identified in Exhibit A attached hereto (the "Reclamation Claims") as general unsecured nonpriority claims for all purposes, including for purposes of voting and distribution under any plan of reorganization; and upon the record of the hearing held on the Motion June 16, 2009 (the "Hearing"); and the Court being satisfied that the settlement of the proposed order on the holders of Reclamation Claims as required by the Court at the Hearing has complied with Fed. R. Bankr. P. 3007(e) and provided due and sufficient notice (which was the only reason the Court required settlement of the proposed order – and not, in particular, to provide



054448109071500000000530

holders of Reclamation Claims who had actual notice of the Motion an opportunity to reargue the Motion); and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court has core jurisdiction over these chapter 11 cases and the parties and property affected hereby pursuant to 28 U.S.C. §§ 157(b) and 1334. Venue of this proceeding and this Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
2. The Motion is granted in its entirety.
3. The Reclamation Claims shall be classified as general unsecured nonpriority claims for all purposes, including for purposes of voting and distribution under any plan of reorganization of the Debtors.
4. This Court shall retain jurisdiction to hear and determine any and all matters arising from the implementation of this order.

Dated: New York, New York
July 15, 2009

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
27	Alcoa Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Unresolved	10/10/2005	n/a	\$ 2,760,429.64	\$ 492,799.17
32	PBR Columbia L.L.C.	PBR COLUMBIA LLC	Unresolved	10/10/2005	n/a	\$ 1,043,145.33	\$ 1,780.09
75	PBR Knoxville LLC	SPECIAL SITUATIONS INVESTING GROUP INC	Unresolved	10/10/2005	n/a	\$ 3,443,149.25	\$ -
109	AFL Automotive L.P.	AFL AUTOMOTIVE LP TEXAS LIMITED PARTNERSHIP/SFCP GROUP LLC	Unresolved	10/11/2005	n/a	\$ 373,129.95	\$ 51,983.34
110	AVON AUTOMOTIVE, INC.	RUBBER & PLASTICS INC	Unresolved	10/11/2005	n/a	\$ 715,920.17	\$ 96,919.23
317	Citation Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC JP MORGAN CHASE BANK	Unresolved	10/12/2005	n/a	\$ 543,312.80	\$ 72,015.84
337	Yazaki North America, Inc.	YAZAKI NORTH AMERICA, INC	Unresolved	10/11/2005	n/a	\$ 555,103.78	\$ 11,357.23
372	Ideal Tool Co. Inc.	SOL - IDEAL TOOL CO INC	Unresolved	10/14/2005	n/a	\$ 630,913.33	\$ 118,258.54
383	Coherent, Inc.	LONGACRE MASTER FUND LTD	Unresolved	10/13/2005	n/a	\$ 202,500.00	\$ 202,500.00
529	Siemens VDO Automotive Corporation	SIEMENS VDO AUTOMOTIVE CORPORATION AND PHILLIPS & TECMO INDUSTRIES LTD	Unresolved	10/17/2005	n/a	\$ 5,186,958.58	\$ 217,346.39
713	Trans Tron, Ltd., Inc.	SOL - FOREMAN TOOL & MOLD CORP/ STONEHILL INSTITUTIONAL PARTNERS LP	Unresolved	10/21/2005	n/a	\$ 104,732.46	\$ -
750	Foreman Tool & Mold Corporation	GOLDMAN SACHS CREDIT PARTNERS LLP	Unresolved	10/17/2005	n/a	\$ 131,194.96	\$ 27,713.06
763	Textron Fastening Systems	BEAR STEARNS INVESTMENT PRODUCTS INC	Unresolved	10/23/2005	n/a	\$ 2,803,310.85	\$ 65,958.81
842	S&Z Tool and Die Co., INC	GOLDMAN SACHS CREDIT PARTNERS LLP	Unresolved	10/11/2005	n/a	\$ 301,669.56	\$ 9,609.15
847	Textron Fastening Systems	SIMPLY PARTS INC	Resolved	10/26/2005	n/a	\$ 32,169.54	n/a
1	Small Parts	Liquidity Solutions Inc.	Resolved	10/04/2005	\$ 111,882.90	n/a	n/a
5	S&Z Tool and Die Co., INC	Liquidity Solutions Inc.	Resolved	10/08/2005	\$ 4,000.00	n/a	n/a
6	SyZ Roltex, S. de R.L. de C.V.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD	Resolved	10/09/2005	\$ 16,194.53	n/a	n/a
7	Trostel, Ltd	STEEL TECHNOLOGIES INC	Resolved	10/08/2005	\$ 52,310.89	n/a	n/a
8	Steel Technologies, Inc	HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	Resolved	10/10/2005	\$ 219,986.79	n/a	n/a
10	Hitachi Chemical (Singapore) Pte, Ltd.	ARC AUTOMOTIVE, INC	Resolved	10/10/2005	\$ 2,857.21	n/a	n/a
11	ARC Automotive, Inc	U.S. SILICA COMPANY	Resolved	10/10/2005	\$ 6,000.00	n/a	n/a
12	U.S. Silica Company	MATERIAL SCIENCES CORPORATION	Resolved	10/10/2005	\$ 39,830.12	n/a	n/a
13	Material Sciences Corporation	MADISON NICHE OPPORTUNITIES LLC	Resolved	10/08/2005	\$ 52,906.09	n/a	n/a
16	Curtis Screw Company, LLC	UNIFRAX CORPORATION	Resolved	10/10/2005	\$ 25,878.10	n/a	n/a
18	Unifrax Corporation	CONTRARIAN FUNDS LLC	Resolved	10/10/2005	\$ 33,090.25	n/a	n/a
21	Novels Corporation	WELLMAN, INC	Resolved	10/10/2005	\$ 28,575.50	n/a	n/a
22	Wellman, Inc.	DEUTSCHE BANK SECURITIES INC	Resolved	10/10/2005	\$ 32,312.82	n/a	n/a
24	GKN Sinter Metals	CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	Resolved	10/10/2005	\$ 42,727.58	n/a	n/a
25	Flow Dry Technology Ltd.	LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC	Resolved	10/10/2005	\$ 620.00	n/a	n/a
26	PTI Engineered Plastics, Inc.	ARGO PARTNERS	Resolved	10/10/2005	\$ 1,533.05	n/a	n/a
35	HK Metalcraft Mfg Corp	VICTORY PACKAGING LP	Resolved	10/08/2005	\$ 658,509.45	n/a	n/a
38	NEC Electronics America, Inc.	HK METAL CRAFT MANUFACTURING CORP	Resolved	10/10/2005	\$ 572.00	n/a	n/a
40	Judd Wire, Inc.	HK MORGAN CHASE BANK	Resolved	10/09/2005	\$ 232,871.66	n/a	n/a
41	Hammond Group, Inc.	LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC	Resolved	10/10/2005	\$ 15,397.30	n/a	n/a
45	SKF USA, INC	SKF USA INC	Resolved	10/10/2005	\$ 85,147.45	n/a	n/a
47	Victory Packaging	VICTORY PACKAGING LP	Resolved	10/08/2005	\$ 658,509.45	n/a	n/a
49	HK Metal Craft Manufacturing Corp.	HK METAL CRAFT MANUFACTURING CORP	Resolved	10/10/2005	\$ 572.00	n/a	n/a
50	HK Metalcraft Manufacturing Corporation-Packard	HK METAL CRAFT MANUFACTURING CORP	Resolved	10/10/2005	\$ 3,850.28	n/a	n/a
51	Thaler Machine Company	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 31,412.25	n/a	n/a
52	Select Industries Corp.	SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP	Resolved	10/10/2005	\$ 20,736.60	n/a	n/a
53	INA USA Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	Resolved	10/10/2005	\$ 233,212.96	n/a	n/a

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
54	Robin Mexicana, S. de R.L. de C.V.	ROBIN MEXICANA S.D.E.R.L.D.E.C.V. SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 47,982.69	n/a	n/a
55	Robin Industries, Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 81,341.20	n/a	n/a
56	Robin Industries	FUNILP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 58,220.01	n/a	n/a
57	Valeo Switches & Detection Systems, Inc	VALEO SWITCHES AND DETECTION SYSTEMS INC	Resolved	10/10/2005	\$ 1,653.86	n/a	n/a
61	Eagle Pitcher Automotive	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 20,001.80	n/a	n/a
62	Integrated Logistics Solutions	INTEGRATED LOGISTICS SOLUTIONS	Resolved	10/10/2005	\$ 1,057.80	n/a	n/a
68	FAG Automotive	CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	Resolved	10/10/2005	\$ 80,774.09	n/a	n/a
69	Angel-Demmel North America	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 13,807.69	n/a	n/a
70	Tellex, Incorporated	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/10/2005	\$ 57,003.23	n/a	n/a
71	Carolina Forge Co. LLC	JPMORGAN CHASE BANK NA	Resolved	10/11/2005	\$ 197,519.25	n/a	n/a
72	Meadville Forging Co.	JPMORGAN CHASE BANK NA	Resolved	10/10/2005	\$ 213,681.48	n/a	n/a
73	Chicago River & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 5,830.84	n/a	n/a
76	Ken-Mac Metals	HAIN CAPITAL INVESTORS LLC	Resolved	10/10/2005	\$ 55,022.63	n/a	n/a
82	American & Efird	AMROC INVESTMENTS LLC	Resolved	10/10/2005	\$ 8,323.61	n/a	n/a
83	Prestolite Wire Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION	Resolved	10/10/2005	\$ 16,141.07	n/a	n/a
90	Cascade Die Casting Group, Inc	CASCADE DIE CASTING GROUP	Resolved	10/10/2005	\$ 11,105.86	n/a	n/a
93	Chicago Forge & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/11/2005	\$ 2,133.34	n/a	n/a
95	Parkview Metal Products Inc	PARKVIEW METAL PRODUCTS	Resolved	10/10/2005	\$ 17,050.64	n/a	n/a
96	Strattec Security Corp	CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	Resolved	10/10/2005	\$ 43,124.50	n/a	n/a
97	TRANS-MATIC MFG Co Inc	REDROCK CAPITAL PARTNERS LLC	Resolved	10/11/2005	\$ 6,207.62	n/a	n/a
98	Quality Synthetic Rubber Inc.	QUALITY SYNTHETIC RUBBER INC	Resolved	10/11/2005	\$ 187,197.76	n/a	n/a
99	Rohm Electronics USA LLC	ROHM ELECTRONICS USA LLC	Resolved	10/10/2005	\$ 107,101.70	n/a	n/a
100	3M Company	3M COMPANY	Resolved	10/11/2005	\$ 34,337.94	n/a	n/a
102	CTS Corp	CTS CORPORATION	Resolved	10/11/2005	\$ 28,261.53	n/a	n/a
104	Prideon & Clay, Inc.	PRIDEON & CLAY INC	Resolved	10/10/2005	\$ 54,023.95	n/a	n/a
105	Park-Ohio Products, Inc.	PARK OHIO PRODUCTS INC	Resolved	10/11/2005	\$ 45,060.80	n/a	n/a
108	Engineered Plastic Components	AFL AUTOMOTIVE LP TEXAS LIMITED PARTNERSHIP/AFL PARTNERSHIP/SPCP GROUP LLC	Resolved	10/12/2005	\$ 234,212.10	n/a	n/a
111	Magnesium Aluminum Corporation	AMROC INVESTMENTS LLC	Resolved	10/11/2005	\$ 36,684.88	n/a	n/a
112	Fawn Industries	FAWN PLASTICS CO INC	Resolved	10/11/2005	\$ 26,190.18	n/a	n/a
120	OSRAM Opto Semiconductors Inc	OSRAM OPTO SEMICONDUCTORS INC	Resolved	10/11/2005	\$ 88,989.40	n/a	n/a
122	Brazeway, Inc	JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC	Resolved	10/11/2005	\$ 101,905.91	n/a	n/a
123	J&F Steel LLC/Ryerson Tull	JOSEPH H. RYERSON & SON INC	Resolved	10/12/2005	\$ 4,903.55	n/a	n/a
124	Valeo Wiper Systems	VALEO ELECTRICAL SYSTEMS INC WIPERS DIVISION	Resolved	10/12/2005	\$ 8,518.50	n/a	n/a
125	Valeo	VALEO CLIMATE CONTROL CORPORATION	Resolved	10/10/2005	\$ 156,725.41	n/a	n/a
126	Mubea	MUBEA INC	Resolved	10/11/2005	\$ 132,206.98	n/a	n/a
128	MTD Technologies	CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	Resolved	10/12/2005	\$ 16,294.70	n/a	n/a
130	Republic Engineered Products, Inc.	AMROC INVESTMENTS LLC	Resolved	10/10/2005	\$ 305,961.91	n/a	n/a
131	Sony Electronics Inc.	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 12,250.00	n/a	n/a
135	Robin Industries, Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 4,266.38	n/a	n/a
136	Robin Industries, Inc	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 20,668.09	n/a	n/a
137	Robin Industries, Inc	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 27,814.26	n/a	n/a

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
146	Affina Canada Corp.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 10,000.00	n/a	n/a
149	Sharp Electronics Corporation	LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFeree OF SHARP ELECTRONICS CORP	Resolved	10/11/2005	\$ 40,000.00	n/a	n/a
153	Molex Connector Corporation	TPG CREDIT STRATEGIES FUND LP	Resolved	10/11/2005	\$ 325,797.70	n/a	n/a
157	Cardone Industries, Inc.	CARDONE INDUSTRIES INC	Resolved	10/12/2005	\$ 9,760.00	n/a	n/a
158	Muskegon Casting Corp.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 11,566.85	n/a	n/a
163	Eaton Corporation	LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF EATON CORPORATION	Resolved	10/10/2005	\$ 107,257.28	n/a	n/a
165	Precision Stamping	SPCP GROUP LLC AS ASSIGNEE OF PRECISION DYE & STAMPING INC	Resolved	10/12/2005	\$ 16,615.31	n/a	n/a
166	Johnson Battery Company, Inc.	JOHNSON BATTERY COMPANY INC	Resolved	10/12/2005	\$ 13,494.00	n/a	n/a
176	Lunt Manufacturing Company	STONEHILL INSTITUTIONAL PARTNERS LP	Resolved	10/11/2005	\$ 10,000.00	n/a	n/a
178	Spring Engineering & Manufacturing Corporation	MADISON INVESTMENT TRUST SERIES 38	Resolved	10/11/2005	\$ 5,293.69	n/a	n/a
184	American Coil Spring Company, Inc.	AMERICAN COIL SPRING COMPANY	Resolved	10/12/2005	\$ 6,798.05	n/a	n/a
185	Hilti International, Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 2,422.72	n/a	n/a
186	Milliken & Company	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV/CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	Resolved	10/11/2005	\$ 202,412.11	n/a	n/a
188	Trelleborg Automotive	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 15,865.76	n/a	n/a
189	Otto Bock Polyurethane Technologies, Inc.	ACCURATE THREADED FASTENERS INC ATF INC	Resolved	10/11/2005	\$ 130,000.00	n/a	n/a
191	ATF, Incorporated		Resolved	10/11/2005	\$ 71,376.60	n/a	n/a
195	Engineered Sintered Components - Hain Capital Holdings, LLC	HAIN CAPITAL INVESTORS LLC	Resolved	10/12/2005	\$ 7,443.36	n/a	n/a
200	Gobar Systems	GOBAR SYSTEMS INC	Resolved	10/12/2005	\$ 2,848.88	n/a	n/a
201	Fulton Industries, Inc.	FULTON INDUSTRIES INC	Resolved	10/12/2005	\$ 9,122.23	n/a	n/a
203	CTS of Canada	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/11/2005	\$ 3,120.45	n/a	n/a
205	H & L Tool Company, Inc.	H & L TOOL COMPANY INC	Resolved	10/09/2005	\$ 7,344.65	n/a	n/a
206	Wamco, Inc.	AMROC INVESTMENTS LLC	Resolved	10/11/2005	\$ 63,001.69	n/a	n/a
207	Chicago River & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/12/2005	\$ 1,553.52	n/a	n/a
215	Chicago River & Machine Company	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 1,735.38	n/a	n/a
217	Iriso USA, Inc.	AMROC INVESTMENTS LLC	Resolved	10/12/2005	\$ 58,853.42	n/a	n/a
218	GE Thermometrics, Inc.	GE INFRASTRUCTURE SENSING	Resolved	10/13/2005	\$ 42,903.31	n/a	n/a
219	Boyd Corporation	BOYD CORPORATION	Resolved	10/12/2005	\$ 16,738.79	n/a	n/a
222	Elgin Die Mold Company	LIQUIDITY SOLUTIONS INC	Resolved	10/10/2005	\$ 2,668.00	n/a	n/a
228	Illinois Tool Works	Multiple Owners	Resolved	10/12/2005	\$ 244,697.11	n/a	n/a
229	EFTEC North America	EFTEC NORTH AMERICA	Resolved	10/12/2005	\$ 14,711.99	n/a	n/a
230	AMI Industries, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 184.23	n/a	n/a
232	Metal Cladding, Inc.	METAL CLADDING INC	Resolved	10/12/2005	\$ 14,190.99	n/a	n/a
235	Assembly System Innovators	CONTRARIAN FUNDS LLC	Resolved	10/10/2005	\$ 325.80	n/a	n/a
239	Lexington Connector Seals	LEXINGTON RUBBER GROUP INC	Resolved	10/12/2005	\$ 12,451.81	n/a	n/a
241	GE Silicones	GE SILICONES	Resolved	10/13/2005	\$ 37,338.82	n/a	n/a
242	Telex Incorporatd	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/11/2005	\$ 4,315.42	n/a	n/a
244	Cherry GmbH	CHERRY GMBH	Resolved	10/11/2005	\$ 161,563.98	n/a	n/a
245	Chicago River & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 11,201.77	n/a	n/a
247	Chicago River & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 8,224.47	n/a	n/a
249	Lexington Connector Seals	LEXINGTON RUBBER GROUP INC	Resolved	10/12/2005	\$ 28,390.99	n/a	n/a
252	Reliable Casting Corporation	RELIABLE CASTING CORP SIDNEY DIV	Resolved	10/13/2005	\$ 37,324.15	n/a	n/a
253	Master Molded Products Corporation	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 21,774.05	n/a	n/a
254	CTS Automotive Products	CTS CORPORATION	Resolved	10/11/2005	\$ 77,431.40	n/a	n/a

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Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
255	SEPR Ceramic Beads and Powders N.D.K. America, Inc.	CONTRARIAN FUNDS LLC LATIGO MASTER FUND LTD	Resolved	10/12/2005	\$ 35,310.00	n/a	n/a
258	Foster Electric (U.S.A.) Inc.	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 145,267.57	n/a	n/a
259	VJ TECHNOLOGIES, INC.	LONGACRE MASTER FUND LTD	Resolved	10/12/2005	\$ 433.60	n/a	n/a
262	Carlton-Bailes Company	CARLTON BAILES COMPANY	Resolved	10/11/2005	\$ 60,000.00	n/a	n/a
263	Integrated Cable Systems, Inc.	INTEGRATED CABLE SYSTEMS INC	Resolved	10/12/2005	\$ 66,627.98	n/a	n/a
266	Arrow Sheet Metal Co.	ARRROW SHEET METAL PRODUCTS CO	Resolved	10/12/2005	\$ 28,105.36	n/a	n/a
267	Markel Corporation	MARKEL CORP	Resolved	10/10/2005	\$ 6,367.31	n/a	n/a
268	Hollingsworth & Vose Company	HOLLINGSWORTH & VOSE CO	Resolved	10/11/2005	\$ 8,585.01	n/a	n/a
271	Tokico (USA) Incorporated	DEUTSCHE BANK SECURITIES INC	Resolved	10/11/2005	\$ 5,984.96	n/a	n/a
273	KOA Speer Electronics, Inc.	KOA SPEER ELECTRONICS INC	Resolved	10/11/2005	\$ 466.56	n/a	n/a
275	GRABER ROGG INC	GRABER ROGG INC	Resolved	10/10/2005	\$ 495.50	n/a	n/a
277	Graber-Rogg, Inc.	GRABER ROGG INC	Resolved	10/12/2005	\$ 1,376.07	n/a	n/a
281	Casco Products Corporation	CASCO PRODUCTS CORPORATION	Resolved	10/05/2005	\$ 26,352.82	n/a	n/a
282			Resolved	10/05/2005	\$ 5,760.48	n/a	n/a
288	Automotive Electronic Controls	BLUE ANGEL CLAIMS LLC	Resolved	10/11/2005	\$ 3,268.34	n/a	n/a
291	Motorola	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 39,060.00	n/a	n/a
292	Stueken, LLC	HAIN CAPITAL HOLDINGS LLC	Resolved	10/11/2005	\$ 12,760.50	n/a	n/a
296	Total Component Solutions	AMROC INVESTMENTS LLC	Resolved	10/13/2005	\$ 900.36	n/a	n/a
297	United Plastics Group, Inc.	UNITED PLASTICS GROUP/U.P.C DE MEXICO S DE RL DE CV	Resolved	10/13/2005	\$ 12,681.59	n/a	n/a
305	Millenium Industries Corporation	CONTRARIAN FUNDS LLC	Resolved	10/13/2005	\$ 1,942.04	n/a	n/a
306	Emhart Technologies	EMHART TECHNOLOGIES LLC	Resolved	10/13/2005	\$ 27,128.77	n/a	n/a
307	M & S Manufacturing	M & S MANUFACTURING COMPANY	Resolved	10/13/2005	\$ 13,620.06	n/a	n/a
308	Catalin North America Corporation	SPECIAL SITUATIONS INVESTING GROUP INC	Resolved	10/13/2005	\$ 18,298.73	n/a	n/a
309	Ralco Industries	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 26,986.10	n/a	n/a
313	International Rectifier	INTERNATIONAL RECTIFIER CORPORATION	Resolved	10/11/2005	\$ 25,243.50	n/a	n/a
314		SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 145,690.87	n/a	n/a
315	Stanley Electric Sales of America, Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/11/2005	\$ 78,475.89	n/a	n/a
319	Panasonic Automotive Systems Company of America	INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION/INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION/TG CREDIT OPPORTUNITIES FUND LP	Resolved	10/13/2005	\$ 1,716.07	n/a	n/a
320	International Resistive Co., Inc.	SPECIAL SITUATIONS INVESTING GROUP INC	Resolved	10/12/2005	\$ 115,579.28	n/a	n/a
322	Murata Electronic North America	AMROC INVESTMENTS LLC	Resolved	10/13/2005	\$ 9,345.36	n/a	n/a
323	Catalytic Solutions	CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	Resolved	10/10/2005	\$ 32,662.29	n/a	n/a
328	INA USA Corporation	KAMAX SAU	Resolved	10/13/2005	\$ 1,803.58	n/a	n/a
331	Karmax S.A.U.	CABLE TECHNOLOGIES INC	Resolved	10/13/2005	\$ 18,966.38	n/a	n/a
333	Rohm and Haas Company	ROHM AND HAAS CO	Resolved	10/10/2005	\$ 25,117.91	n/a	n/a
334	Rohm and Haas Company	TPG CREDIT OPPORTUNITIES FUND LP	Resolved	10/14/2005	\$ 1,320.21	n/a	n/a
335	TT Electronics	GRABER ROGG INC	Resolved	10/11/2005	\$ 2,547.30	n/a	n/a
338	Graber-Rogg, Inc.	ROTOR CLIP COMPANY INC	Resolved	10/13/2005	\$ 14,497.86	n/a	n/a
341	Rotor Clip International Ltd.	AMROC INVESTMENTS LLC	Resolved	10/13/2005	\$ 27,979.91	n/a	n/a
344	Olsen International Ltd.	INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	Resolved	10/13/2005	\$ 77,693.93	n/a	n/a
345	International Resistive Company, Advanced Film Division	UNISOURCE WORLDWIDE INC	Resolved	10/13/2005	\$ 43.84	n/a	n/a
349	Unisource Worldwide, Inc.	SOL - TAURUS INTERNATIONAL CORP	Resolved	10/13/2005	\$ 38,818.19	n/a	n/a
352	Tauris International Corporation	RBC Bearings	Resolved	10/13/2005	\$ 21,375.00	n/a	n/a
353							

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
354	Wright Plastic Products Co., LLC	CONTRARIAN FUNDS LLC	Resolved	10/14/2005	\$ 20,691.18	n/a	n/a
356	Tech Tool & Mold, Inc.	TECH TOOL & MOLD INC/EFT	Resolved	10/13/2005	\$ 45,859.51	n/a	n/a
359	Millwood Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 1,827.00	n/a	n/a
360	Multibase Inc.	MULTIBASE INC	Resolved	10/14/2005	\$ 4,345.60	n/a	n/a
361	CYRO INDUSTRIES	SPCP GROUP LLC	Resolved	10/14/2005	\$ 80,704.28	n/a	n/a
365	Dow Corning Corporation	DOW CORNING CORP	Resolved	10/14/2005	\$ 12,809.61	n/a	n/a
373	American Electronic Components Inc.	SIEMENS VDO AUTOMOTIVE CORPORATION ASSIGNEE OF AMERICAN ELECTRONIC COMPONENTS INC	Resolved	10/14/2005	\$ 11,006.25	n/a	n/a
374	ST MICROELECTRONICS, INC.	LONGACRE MASTER FUND LTD	Resolved	10/12/2005	\$ 153,204.95	n/a	n/a
375	Batesville Tool & Die, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 20,647.07	n/a	n/a
378	J.O. Galloup Co.	MADISON NICHE OPPORTUNITIES LLC	Resolved	10/11/2005	\$ 1,000.00	n/a	n/a
379	Kendall Electric Inc.	MIDTOWN CLAIMS LLC	Resolved	10/10/2005	\$ 97,429.07	n/a	n/a
381	Silicon Laboratories, Inc.	SILICON LABORATORIES INC	Resolved	10/13/2005	\$ 9,726.81	n/a	n/a
381	ETCO Automotive Products	CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETCO	Resolved	10/13/2005	\$ 1,072.80	n/a	n/a
384	Olson International, LTD.	AMROC INVESTMENTS LLC	Resolved	10/12/2005	\$ 32,874.85	n/a	n/a
386	Eaton Corp	TAUTON AEROPUERTO DE MEXICO SA DE CV	Resolved	10/10/2005	\$ 5,813.32	n/a	n/a
388	Fujikura American, Inc.	FLUJIKURA AMERICA INC	Resolved	10/14/2005	\$ 15,482.28	n/a	n/a
389	Century Mold & Tool	CONTRARIAN FUNDS LLC	Resolved	10/14/2005	\$ 75,000.00	n/a	n/a
394	American Molder Products	AMERICAN MOLDED PRODUCTS	Resolved	10/13/2005	\$ 4,987.74	n/a	n/a
396	NGK Automotive Ceramics USA, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 425,192.03	n/a	n/a
400	Linear Technology Corporation	LINEAR TECHNOLOGY CORPORATION	Resolved	10/13/2005	\$ 116,070.80	n/a	n/a
401	Argo Partners	ARGO PARTNERS	Resolved	10/14/2005	\$ 11,524.40	n/a	n/a
402	Tadian Batteries	LONGACRE MASTER FUND LTD	Resolved	10/14/2005	\$ 31,000.00	n/a	n/a
407	Scientific Tube, Inc.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/14/2005	\$ 16,927.66	n/a	n/a
415	KARL KUEFFNER, KG	CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL	Resolved	10/14/2005	\$ 12,103.66	n/a	n/a
417	Stonebridge, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 9,009.31	n/a	n/a
418	Forest City Technologies, Inc.	ASIM CAPITAL LP	Resolved	10/08/2005	\$ 1,210.00	n/a	n/a
423	Ameda Rubber Manufacturing Co.	FAIR HARBOR CAPITAL LLC	Resolved	10/14/2005	\$ 1,423.64	n/a	n/a
424	Hosiden American Corporation	MARIAN INC/FKA MARIAN RUBBER PRODUCTS	Resolved	10/13/2005	\$ 25,605.91	n/a	n/a
425	Marin Inc.	MARUSHINET RUBBER COMPANY INC DBA PRECIX	Resolved	10/14/2005	\$ 14,588.49	n/a	n/a
426	Acushnet Rubber Co., Inc	EIKENBERRY & ASSOCIATES INC	Resolved	10/17/2005	\$ 1,530.60	n/a	n/a
427	Eikenberry & Associates, Inc	AMROC INVESTMENTS LLC	Resolved	10/14/2005	\$ 3,491.22	n/a	n/a
428	Sinclair & Rush, Inc	AMERICHEM INC	Resolved	10/10/2005	\$ 6,797.43	n/a	n/a
429	Americhem, Inc.	AVX CORP	Resolved	10/13/2005	\$ 11,894.48	n/a	n/a
430	AVX Corporation	SPCP GROUP LLC	Resolved	10/14/2005	\$ 5,052.44	n/a	n/a
434	Nichicon America Corp	SAGAMI AMERICA LTD	Resolved	10/14/2005	\$ 22,443.37	n/a	n/a
437	Sagami America, Ltd.	TESSIER MACHINE CO	Resolved	10/13/2005	\$ 14,880.00	n/a	n/a
440	Tessier Machine Co.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/13/2005	\$ 172,706.22	n/a	n/a
441	TDK Corporation	MABUCHI MOTOR AMERICA CORP	Resolved	10/14/2005	\$ 875.54	n/a	n/a
442	Mabuchi Motor America Corp	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 871.08	n/a	n/a
446	Chicago River	KOA Speer Electronics, Inc.	Resolved	10/10/2005	\$ 60,936.01	n/a	n/a
450	KOA Speer Electronics, Inc.	KOA SPEER ELECTRONICS INC	Resolved	10/10/2005	\$ 82,085.30	n/a	n/a
453	KOA Speer Electronics, Inc.	UNITED CHEMI CON INC	Resolved	10/13/2005	\$ 22,311.50	n/a	n/a
454	United Chemi-Con, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/17/2005	\$ 101,745.58	n/a	n/a
455	Sensus Precision Die Casting, Inc.	NU HORIZONS ELECTRONICS CORP	Resolved	10/11/2005	\$ 30,455.00	n/a	n/a
464	Nu Horizons Electronics Corp.	PENN ALUMINUM INTERNATIONAL INC	Resolved	10/14/2005	\$ 22,680.99	n/a	n/a
465	Penn Aluminum International, Inc.	AMROC INVESTMENTS LLC	Resolved	10/14/2005	\$ 6,636.00	n/a	n/a
466	Jideco of Bardstown, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 37,650.77	n/a	n/a
469	Associated Spring, Barnes Group Inc.	DELTA PRODUCTS CORPORATION	Resolved	10/14/2005	\$ 12,986.67	n/a	n/a
470	Delta Products Corporation	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/17/2005	\$ 11,691.36	n/a	n/a
472	Export Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION	Resolved	10/17/2005	\$ 26,238.62	n/a	n/a
474	Whirlaway Corporation	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 7,994.48	n/a	n/a
476	Eagle Pitcher Automotive - Wolverine Gasket Division						

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
483	Capsonic Group LLC	REDROCK CAPITAL PARTNERS LLC	Resolved	10/12/2005	\$ 4,337.21	n/a	n/a
487	Hewitt Tool & Die Inc.	HEWITT TOOL & DIE INC	Resolved	10/7/2005	\$ 7,828.35	n/a	n/a
491	St. Clair Plastics Co.	CONSOLIDATED INDUSTRIAL CORP	Resolved	10/18/2005	\$ 3,795.99	n/a	n/a
	KOSTAL Mexicana S.A. de C.V.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/14/2005	\$ 11,188.73	n/a	n/a
492	RF Monolithics	ASM CAPITAL II LP	Resolved	10/14/2005	\$ 160,435.27	n/a	n/a
497	Breen Color Concentrates, Inc.	BREEN COLOR CONCENTRATES INC	Resolved	10/14/2005	\$ 5,107.39	n/a	n/a
498	AMROC INVESTMENTS LLC AS ASSIGNEE OF FEINTOOL CINCINNATI INC/AMROC INVESTMENTS LLC	CINCINNATI INC/AMROC INVESTMENTS LLC	Resolved	10/14/2005	\$ 87,992.63	n/a	n/a
501	Feintoil of Cincinnati, Inc.	KOSTAL OF AMERICA INC/SPC GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/14/2005	\$ 2,094.80	n/a	n/a
503	Kostal of America, Inc.		Resolved	10/14/2005	\$ 4,797.32	n/a	n/a
505	Fittings Products Co. LLC d/b/a Lake Erie Products-Livonia	SIERRA LIQUIDITY FUND LLC LAKE ERIE PRODUCTS INC	Resolved	10/14/2005	\$ 14,082.57	n/a	n/a
506	LAKE ERIE PRODUCTS INC	ELECTRO DYNAMICS CRYSTAL CORPORATION	Resolved	10/18/2005	\$ 2,960.00	n/a	n/a
514	Electro Dynamics Crystal Corporation	CARLISLE ENGINEERED PRODUCTS INC	Resolved	10/17/2005	\$ 168,880.61	n/a	n/a
521	Carlisle Engineered Products, Inc.	BANK OF AMERICA N.A.	Resolved	10/10/2005	\$ 19,461.00	n/a	n/a
522	Olin Corp.	KICKHAFFER MANUFACTURING CO KMC	Resolved	10/13/2005	\$ 37,150.59	n/a	n/a
526	Kickhafer Manufacturing Company	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 903.60	n/a	n/a
528	Parker-Hannifin Corporation	AMERICAN AKOKU ALPHA INC	Resolved	10/7/2005	\$ 5,823.94	n/a	n/a
530	American Akoku Alpha, Inc.	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 4,507.28	n/a	n/a
531	Parker-Hannifin Corporation	WERNER CO	Resolved	10/17/2005	\$ 952.91	n/a	n/a
533	CTS Corporation	CTS CORPORATION	Resolved	10/18/2005	\$ 2,258.44	n/a	n/a
536	Continental/Midland LLC	CONTINENTAL MIDLAND LLC	Resolved	10/18/2005	\$ 1,386.73	n/a	n/a
544	OMG Americas, Inc.	OMG AMERICAS INC	Resolved	10/8/2005	\$ 6,000.00	n/a	n/a
546	Pioneer NA., Inc.	WHITEBOX HEDGED HIGH YIELD PARTNERS LP	Resolved	10/7/2005	\$ 40,059.72	n/a	n/a
552	Henkel Loctite	HENKEL CORPORATION HENKEL LOCTITE	Resolved	10/11/2005	\$ 177.36	n/a	n/a
553	Sherwin-Williams Company	SHERWIN-WILLIAMS COMPANY	Resolved	10/13/2005	\$ 7,325.94	n/a	n/a
555	Dow Corning Corporation	DOW CORNING CORP	Resolved	10/17/2005	\$ 14,446.67	n/a	n/a
557	Raetech Corporation	RAETECH CORPORATION	Resolved	10/8/2005	\$ 4,500.00	n/a	n/a
577	Commodity Management Services LTD.	COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS	Resolved	10/17/2005	\$ 511.95	n/a	n/a
578	Capsonic Automotive, Inc.	REDROCK CAPITAL PARTNERS LLC	Resolved	10/12/2005	\$ 2,714.83	n/a	n/a
585	EIS Inc.	EIS INC	Resolved	10/18/2005	\$ 570.00	n/a	n/a
586	Kurz-Kasch Inc.	LONGACRE MASTER FUND LTD	Resolved	10/18/2005	\$ 8,638.40	n/a	n/a
591	Pax Machine Works, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC	Resolved	10/18/2005	\$ 865.58	n/a	n/a
592	Hitchiner Manufacturing Co., Inc.	MANUFACTURING CO INC	Resolved	10/7/2005	\$ 8,179.67	n/a	n/a
594	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 8,163.60	n/a	n/a
596	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 513.10	n/a	n/a
598	THE GLEASON WORKS	HAIN CAPITAL HOLDINGS LLC	Resolved	10/14/2005	\$ 27,950.00	n/a	n/a
605	FEDERAL SCREW WORKS	FEDERAL SCREW WORKS	Resolved	10/8/2005	\$ 4,013.35	n/a	n/a
606	Sanders Lead Co., Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/17/2005	\$ 79,676.69	n/a	n/a
608	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 2,758.89	n/a	n/a
609	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 386.01	n/a	n/a
611	UNISOURCE WORLDWIDE INC	UNISOURCE WORLDWIDE INC	Resolved	10/18/2005	\$ 5,000.00	n/a	n/a
615	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/11/2005	\$ 12,642.17	n/a	n/a
617	Allege, Inc.	ALGE, INC.	Resolved	10/18/2005	\$ 20,154.39	n/a	n/a
620	Nissinbo Automotive Corporation	REDROCK CAPITAL PARTNERS LLC	Resolved	10/18/2005	\$ 27,446.05	n/a	n/a

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Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
626	Micro Motion, Inc.	MICRO MOTION INC	Resolved	10/18/2005	\$ 5,895.03	n/a	n/a
628	Tessy Plastics Corporation	HAIN CAPITAL HOLDINGS LLC	Resolved	10/18/2005	\$ 9,176.58	n/a	n/a
630	Diemolding Corporation	HAIN CAPITAL HOLDINGS LLC	Resolved	10/17/2005	\$ 941.46	n/a	n/a
632	GCI Technologies	CONTRARIAN FUNDS LLC	Resolved	10/18/2005	\$ 5981.92	n/a	n/a
641	Veritas Software Corporation	VERITAS SOFTWARE CORPORATION	Resolved	10/19/2005	\$ 7,909.10	n/a	n/a
642	ITT Industries, Inc.	ITT CANNON NEWTON	Resolved	10/18/2005	\$ 11,604.80	n/a	n/a
644	Universal Bearings, Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/17/2005	\$ 898.38	n/a	n/a
645	Campoplast Thermoplastic Group	CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED	Resolved	10/14/2005	\$ 88,544.81	n/a	n/a
652	Optrex America, Inc.	OPTREX AMERICA INC	Resolved	10/20/2005	\$ 25,974.39	n/a	n/a
653	Precision Resource, Inc.	PRECISION RESOURCE INC KY DIV	Resolved	10/20/2005	\$ 13,539.00	n/a	n/a
657	Phillips Plastics Corporation	CONTRARIAN FUNDS LLC	Resolved	10/18/2005	\$ 9,001.06	n/a	n/a
661	Maxim Integrated Products, LLC.	MAXIM INTEGRATED PRODUCTS INC	Resolved	10/18/2005	\$ 22,730.81	n/a	n/a
662	Trelleborg Palmer Chenard	SOL - TRELLEBORG PALMER CHENARD	Resolved	10/18/2005	\$ 3,477.60	n/a	n/a
665	United Machining, Inc.	UNITED MACHINING INC	Resolved	10/17/2005	\$ 1,532.85	n/a	n/a
668	HITACHI AUTOMOTIVE PRODUCTS	DEUTSCHE BANK SECURITIES INC	Resolved	10/18/2005	\$ 27,569.59	n/a	n/a
678	Millwood Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 1,819.75	n/a	n/a
679	Millwood, Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 300.00	n/a	n/a
684	Millwood Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 2,000.00	n/a	n/a
685	Gemini Group, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIERRA PLASTICS INC AKA SIERRA EL PASO/CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	Resolved	10/14/2005	\$ 14,138.65	n/a	n/a
697	Diodes Incorporated	DIODES INCORPORATED	Resolved	10/18/2005	\$ 1,421.23	n/a	n/a
701	Parker-Hannifin Corporation, Parker Seals	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 3,621.90	n/a	n/a
703	Wakefield Thermal Solutions	WAKEFIELD THERMAL SOLUTIONS	Resolved	10/18/2005	\$ 186.68	n/a	n/a
707	Midwest Stamping, Inc.	MIDWEST STAMPING INC	Resolved	10/20/2005	\$ 1,242.18	n/a	n/a
719	Electronic Services, LLC, db.a. CSI Electronics	CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS	Resolved	10/20/2005	\$ 29,610.00	n/a	n/a
723	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 429.53	n/a	n/a
725	Avnet, Inc.	AVNET INC	Resolved	10/20/2005	\$ 67,613.23	n/a	n/a
728	Security Plastics Division/NMC, LLC	CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	Resolved	10/18/2005	\$ 5,367.21	n/a	n/a
729	Contrarian Capital Management LLC	BANK OF AMERICA NA/CONTRARIAN FUNDS LLC	Resolved	10/14/2005	\$ 57,484.77	n/a	n/a
732	Photo Sienni, LLC	CONTRARIAN FUNDS LLC	Resolved	10/20/2005	\$ 5,295.00	n/a	n/a
747	Standard Microsystems Corporation	STANDARD MICROSYSTEMS CORPORATION	Resolved	10/20/2005	\$ 19,067.40	n/a	n/a
753	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 19,657.49	n/a	n/a
756	Fujikoki America, Inc.	SPECIAL SITUATIONS INVESTING GROUP INC	Resolved	10/13/2005	\$ 102,600.39	n/a	n/a
758	Parker-Hannifin, Eng.Seals Division	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 3,679.78	n/a	n/a
765	United Stars Industries, Inc.	CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC	Resolved	10/24/2005	\$ 11,853.70	n/a	n/a
768	NMB Technologies Corporation	LONGACRE MASTER FUND LTD	Resolved	10/20/2005	\$ 4,056.80	n/a	n/a
771	Engelhard Corporation	BLUE ANGEL CLAIMS LLC	Resolved	10/11/2005	\$ 85,576.07	n/a	n/a
772	Premier Products, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/17/2005	\$ 10,671.05	n/a	n/a
775	Coors Tek, Inc.	COORSTEK INC	Resolved	10/10/2005	\$ 30,318.20	n/a	n/a
776	KL Industries, Inc.	ARGO PARTNERS	Resolved	10/14/2005	\$ 4,872.55	n/a	n/a
779	MacArthur Corporation	JPMORGAN CHASE BANK NA	Resolved	10/13/2005	\$ 154,170.00	n/a	n/a
782	Parker Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/16/2005	\$ 47,748.95	n/a	n/a
786	Wako Electronics (USA) Inc.	AMROC INVESTMENTS LLC	Resolved	10/14/2005	\$ 4,244.00	n/a	n/a
795	Phillips Optical Storage	LATIGO MASTER FUND LTD	Resolved	10/12/2005	\$ 34,369.12	n/a	n/a
797	Universal Bearings, Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/17/2005	\$ 339,511	n/a	n/a
798	GKN Sinter Metals Limited	DEUTSCHE BANK SECURITIES INC	Resolved	10/17/2005	\$ 11,600.00	n/a	n/a
800	Philips Semiconductors, Inc.	SPC GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/12/2005	\$ 194,274.52	n/a	n/a

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802	Mobile Display Systems	MOBILE DISPLAY SYSTEMS	Resolved	10/14/2005	\$ 25,930.54	n/a	n/a
804	Tai-Fort Industries, LLC/Stonewill Institutional Partners L.P.	STONEHILL INSTITUTIONAL PARTNERS LP	Resolved	10/14/2005	\$ 30,013.94	n/a	n/a
805	Speedline Technologies, Inc.	TPG CREDIT OPPORTUNITIES INVESTORS LP	Resolved	10/19/2005	\$ 189,005.00	n/a	n/a
807	Assembleon America, Inc.	LATIGO MASTER FUND LTD	Resolved	10/21/2005	\$ 13,170.09	n/a	n/a
811	Schleuniger, Inc.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/17/2005	\$ 15,470.75	n/a	n/a
816	Northern Engraving Corporation	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 35,503.86	n/a	n/a
817	PD George Co.	LONGACRE MASTER FUND LTD	Resolved	10/18/2005	\$ 4,723.53	n/a	n/a
818	Seal Design, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/20/2005	\$ 1,388.63	n/a	n/a
820	Futaba Corporation of America	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/11/2005	\$ 197,369.77	n/a	n/a
823	Rosemount Analytical	ROSEMOUNT ANALYTICAL	Resolved	10/20/2005	\$ 1,340.00	n/a	n/a
824	Viking Plastics	ASM CAPITAL LP	Resolved	10/11/2005	\$ 5,547.35	n/a	n/a
826	Worthington Precision Metals, Inc.	SOL - WORTHINGTON PRECISION METALS INC	Resolved	10/14/2005	\$ 23,230.90	n/a	n/a
829	MN Corporation	MADISON INVESTMENT TRUST SERIES 38	Resolved	10/12/2005	\$ 25,163.47	n/a	n/a
832	Omron Dualtec Automotive Electronics, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON DUALTEC AUTOMOTIVE ELECTRONICS INC	Resolved	10/11/2005	\$ 85,411.74	n/a	n/a
834	CTS Corporation	CTS CORPORATION	Resolved	10/10/2005	\$ 49,457.69	n/a	n/a
836	AVM, Inc.	AVM INDUSTRIES LLC	Resolved	10/12/2005	\$ 1,988.61	n/a	n/a
838	Daisinhiku (America) Corp. db/a KDS America	DAISHINKU AMERICA CORP DBA KDS AMERICA	Resolved	10/17/2005	\$ 15,181.24	n/a	n/a
840	Coats American, Inc.	COATS AMERICAN INC	Resolved	10/14/2005	\$ 3,170.89	n/a	n/a
841	Alps Automotive, Inc.	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/18/2005	\$ 37,893.60	n/a	n/a
843	First Technology Holdings, Inc.	FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	Resolved	10/16/2005	\$ 23,525.65	n/a	n/a
849	Dell Receivables	DELL INC	Resolved	10/18/2005	\$ 12,218.83	n/a	n/a
852	Texas Instruments	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/17/2005	\$ 64,270.14	n/a	n/a
857	CTS Automotive Products	CTS CORPORATION	Resolved	10/10/2005	\$ 3,735.50	n/a	n/a
858	Micronas	MICRONAS GMBH	Resolved	10/27/2005	\$ 18,090.00	n/a	n/a
859	Precision Fitting and Gauge Co.	PRECISION FITTING & GAUGE CO	Resolved	10/27/2005	\$ 892.00	n/a	n/a
863	NSK Corporation	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 26,521.34	n/a	n/a
864	Coilcraft, Inc.	COILCRAFT INC	Resolved	10/12/2005	\$ 4,434.68	n/a	n/a
865	PlasticCent	ARGO PARTNERS	Resolved	10/18/2005	\$ 9,978.00	n/a	n/a
867	Schleuniger	HAIN CAPITAL HOLDINGS LLC	Resolved	10/21/2005	\$ 17,095.00	n/a	n/a
869	Transfer Tool Products, Inc.	TRANSFER TOOL PRODUCTS INC	Resolved	10/13/2005	\$ 1,186.74	n/a	n/a
883	Fujitsu Components America, Inc.	FLUITSU COMPONENTS AMERICA INC	Resolved	10/27/2005	\$ 2,018.40	n/a	n/a
884	Parker Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 3,151.81	n/a	n/a
887	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/16/2005	\$ 339.94	n/a	n/a
888	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 998.52	n/a	n/a
889	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 10,551.65	n/a	n/a
892	Parker Seals	THE LIGHTING COMPANY	Resolved	10/16/2005	\$ 1,787.81	n/a	n/a
904	The Lighting Company	THE LIGHTING COMPANY	Resolved	10/11/2005	\$ 791.97	n/a	n/a
905	DuPont Powder Coatings LLC	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 8,317.35	n/a	n/a
908	Universal Bearings, Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/07/2005	\$ 153,33	n/a	n/a
911	Metal Surfaces, Inc.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/14/2005	\$ 14,486.60	n/a	n/a
915	Engineered Materials Solutions	HAIN CAPITAL HOLDINGS LLC	Resolved	10/17/2005	\$ 43,198.89	n/a	n/a
916	Key Safety Systems, Inc.	KEY SAFETY SYSTEMS & SUBSIDIARIES	Resolved	10/14/2005	\$ 3,803.60	n/a	n/a
					\$ 16,181,727.91	\$ 18,802,421.99	

EXHIBIT E

Hearing Date and Time: June 30, 2010 at 10:00 a.m. (prevailing Eastern time)
Supplemental Response Date and Time: June 28, 2010 at 4:00 p.m. (prevailing Eastern time)

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DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
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In re : Chapter 11
:
DPH HOLDINGS CORP., et al., : Case Number 05-44481 (RDD)
:
: (Jointly Administered)
Reorganized Debtors. :
:
----- X

REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSE
OF CLAIMANT TO DEBTORS' OBJECTION
TO PROOF OF CLAIM NUMBER 2578 FILED BY THE U.S.
DEPARTMENT OF HEALTH AND HUMAN SERVICES

("SUPPLEMENTAL REPLY REGARDING U.S. DEPARTMENT
OF HEALTH AND HUMAN SERVICES CLAIM")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings Corp., the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Response Of Claimant To Reorganized Debtors' Objection To Proof of Claim Number 2578 Filed By The U.S. Department Of Health And Human Services (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On June 2, 2010, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Reorganized Debtors' Objection To Proofs Of Claim Numbers 2578, 7269, 7658, 9396, 10835, 10836, 11631, And 12251 And Proofs Of Administrative Expense Claim Numbers 17351, 17760, 18332, 18422, 18513, 18658, 18727, 19080, 19565, 19568, 19601, And 19810 (Docket No. 20214) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving

all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Eleventh Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered April 5, 2010 (Docket No. 19776), the Reorganized Debtors scheduled a hearing (the "Sufficiency Hearing") on June 30, 2010 at 10:00 a.m. (prevailing Eastern time) in this Court to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by June 28, 2010.

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging proof of claim number 2578 because it asserts liabilities for Medicare Program benefits that are insufficiently documented.

C. The Claim Filed Against The Debtors

8. During their review of claims, the Debtors determined that a claim, which attempts to assert liabilities related to Medicare Program benefits, does not include sufficient documentation to support the claim asserted. This deficiency in documentation has made it impossible for the Debtors to meaningfully review the asserted claim. Accordingly, this Court should enter an order disallowing and expunging the claim in its entirety.

9. On April 6, 2006, the U.S. Department of Health and Human Services (the "Claimant") filed proof of claim number 2578 asserting a claim in the amount of \$65,799.34 against Delphi Automotive Systems LLC ("DAS LLC") stemming from alleged liabilities related to overpayment of Medicare Program benefits (the "Claim").

10. The Debtors' Objections To The Claim. On November 19, 2007, the Debtors objected to the Claim pursuant to the Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (Docket No. 10982) (the "Twenty-Third Omnibus Claims Objection") on the grounds that such claim asserted liabilities or dollar amounts that are not reflected on the Debtors' books and records.

11. Response To The Debtors' Objection. On December 13, 2007, the Claimant filed the United States Of America's Response To Motion To Debtors' Objection To The Claim Of The Department Of Health And Human Service (Docket No. 11442), in which the Claimant asserts that the Debtors did not provide a sufficient basis on which to expunge the Claim (the "Response").

12. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Debtors' objection to the Claim was adjourned to a future date. On June 2, 2010, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the Claim, among other proofs of claim and administrative expense claims, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

13. The Reorganized Debtors respectfully submit that the Claim fails to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The Claimants have not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Reorganized Debtors' objection to the Claim should be sustained and the Claim should be disallowed and expunged in its entirety.

14. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim does not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626, at *15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Int'l., Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL

1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

15. For purposes of sufficiency, this Court has determined that the standard of whether a claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

16. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Claim

17. The Claimant has not provided sufficient documentation in support of the Claim and provides no evidence of the Debtors' liability for the Claim. Rather, the Claimant has referred broadly to "[d]ebts arising under the Medicare Program established under Title XVIII of

the Social Security Act, 42 U.S.C. § 1395-1395ggg as the basis for the Claim." The Claimant also has not provided documentation of the dates on which the alleged overpayments occurred, stating only that the Claim relates to "debts arising under the Medicare Program from 1/1/2001 to the petition date." Furthermore, the Reorganized Debtors believe that no amounts are owing on account of the Claim, and accordingly the Claimant has not provided any documentation to substantiate the Claim.

18. Accordingly, the Reorganized Debtors assert that (a) the Claimant has not met its burden of proof to establish a claim against the Debtors, (b) claim number 2578 is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Claim fails to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because the Claimant cannot provide facts or law supporting the Claim, the Twenty-Third Omnibus Claims Objection should be sustained with respect to claim number 2578, and the Claim should be disallowed and expunged in its entirety.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objection with respect to proof of claim number 2578, (b) disallowing and expunging proof of claim number 2578 in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York
June 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

John Wm. Butler, Jr.

John K. Lyons

Ron E. Meisler

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- and -

By: /s/ Kayalyn A. Marafioti

Kayalyn A. Marafioti

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Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

EXHIBIT F

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:
In re	: Chapter 11
	:
DPH HOLDINGS CORP., <u>et al.</u> ,	: Case No. 05-44481 (RDD)
	:
	: (Jointly Administered)
Reorganized Debtors.	:
	:
	----- x

NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO (I) PROOFS OF CLAIM NUMBERS 7269, 7658, 9396, 10835,
AND 12251 AND (II) PROOF OF ADMINISTRATIVE EXPENSE CLAIM NUMBER 19601

("NOTICE OF ADJOURNMENT OF SUFFICIENCY HEARING AS TO CERTAIN
PROOFS OF CLAIM AND PROOF OF ADMINISTRATIVE EXPENSE CLAIM")

PLEASE TAKE NOTICE that as set forth on Exhibit A attached hereto, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession (collectively, the "Debtors") and DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), as applicable, objected to various proofs of claim and proofs of administrative expense claim (collectively, the "Claims") filed by certain parties (collectively, the "Claimants").

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on June 2, 2010, the Reorganized Debtors filed the Notice of Sufficiency Hearing with Respect to Reorganized Debtors' Objection to Proofs of Claim Numbers 2578, 7269, 7658, 9396, 10835, 10836, 11631, and 12251 and Proofs of Administrative Expense Claim Numbers 17351, 17760, 18332, 18422, 18513, 18658, 18727, 19080, 19565, 19568, 19601, and 19810 (Docket No. 20214) (the "Sufficiency Hearing Notice") scheduling a sufficiency hearing (the "Sufficiency Hearing") for June 30, 2010, at 10:00

a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140 to address the legal sufficiency of each of the Claims and whether each Claim states a colorable claim against the asserted Debtor.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims entered October 22, 2009 (Docket No. 18998) (the "Administrative Claims Objection Procedures Order"), the Sufficiency Hearing is hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order.

Dated: New York, New York
June 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

John Wm. Butler, Jr.

John K. Lyons

Ron E. Meisler

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By: /s/ Kayalyn A. Marafioti

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New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

EXHIBIT A

A	B	C	D	E	F	G	H
Proof Of Claim Number	Date Filed	Party Filing Proof Of Claim	Owner Of Claim	Asserted Amount	Omnibus Claims Objection	Date Of Omnibus Claims Objection	Debtor Named On Proof Of Claim
7269	6/1/2006	BURNS BOBBIE L	BURNS BOBBIE L	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
7658	6/8/2006	STASIK ROBERT	STASIK ROBERT	\$0.00	Thirty-Eighth Omnibus Claims Objection	11/6/2009	DELPHI CORPORATION
9396	7/12/2006	LYONS DAVID	LYONS DAVID	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
10835	7/25/2006	DASHKOVITZ DENNIS	DASHKOVITZ DENNIS	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI CORPORATION
12251	7/28/2006	STREETER STEVEN D	STREETER STEVEN D	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
19601	9/14/2009	ROE TERRY L	ROE TERRY L	\$0.00	Forty-Sixth Omnibus Claims Objection	3/19/2010	DELPHI CORPORATION

EXHIBIT G

Company	Contact	Address1	Address2	Address3	City	State	Zip
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Delorise Hooker	Gilbert PLLC	A Spencer Gilbert III	4500 I 55 N Ste 246	PO Box 13187	Jackson	MS	39236
Delorise Hooker	Mississippi Workers Compensation Individual Self Insurer Guaranty Assn	PO Box 13187			Jackson	MS	39236
Janice K Hatch		4186 Locust Ln			Swartz Creek	MI	48473
Joan A Lyons Exectrix of David E Lyons		103 Autumn Ridge Trl			Farmersville	OH	45325
Mark O Odette		11343 Berk Shire Dr			Clio	MI	48420
Paulette Robinson		1901 Welch Blvd			Flint	MI	48504
Paullion Roby	Gilbert PLLC	A Spencer Gilbert III	4500 I 55 N Ste 246	PO Box 13187	Jackson	MS	39236
Paullion Roby	Mississippi Workers Compensation Individual Self Insurer Guaranty Assn	PO Box 13187			Jackson	MS	39236
Robert Stasik	Michael H Glassman	20 Park Pl			Morristown	NJ	07960
Sheila Reid		2602 Mountain Ave			Flint	MI	48503

EXHIBIT H

Pg 107 of 111
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Special Parties

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EXHIBIT I

Company	Contact	Address1	Address2	City	State	Zip
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US Dept of Justice	Joseph N Cordaro	Assistant US Attorneys	86 Chambers St	New York	NY	10007

EXHIBIT J

Pg 111 of 111
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Special Parties

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Stasik Robert	Michael H Glassman	20 Park Place	Morristown	NJ	07960
Streeter Steven D		G 4210 Crosby Rd	Flint	MI	48506-1463
Terry L Roe		3588 Bittersweet Dr	Columbiaville	MI	48421